



# DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

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# **SESSION-1**

# **ACCOUNTING**

# **FUNDAMENTAL**

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## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Chapter -1 COMMON FINANCE AND ACCOUNTING TERMINOLOGY

#### **ASSETS:**

Assets are resources owned by a business. All property, articles and possessions, and the receivables and debts recoverable by the business are known as assets. For example, land, building, stock of goods, cash and furniture.

#### **LIABILITIES:**

Liabilities can be defined as something that a business owes to a third party in the form of an obligation to pay. For example, when loan is taken from a bank or a financial institution it raises a liability for the business. Liabilities can be classified as:

- ❖ **Fixed Liabilities: Liabilities Payable After A Long Term**
- ❖ **Current liabilities: liability payable in short term**

#### **CAPITAL:**

Capital is the money that the owner invest to start the business. It can also be defined as the positive difference of assets over liabilities.

#### **REVENUE:**

Revenue is the inflow of cash due to business transaction. An example of revenue is receipt from the sale of goods.

#### **EXPENSES:**

Expenses are the amount spent in order to produce and sell the goods and services. For example, payment of salary, wages, and rent.

#### **INCOME:**

Income is the profit earned during a period. In other words, the difference between revenue and expenses is called income. This can be depicted as:

Income = revenue – expenses

#### **DEBTORS AND CREDITORS:**

All the customer and parties who owe money to the business are called debtors. All the suppliers or parties whom the business owes money are called creditors.

#### **BAD DEBTS:**

Bad debts are the money owed to the company that has been written off as not recoverable. Bad debts are a loss to the company.

#### **PROFIT AND LOSS ACCOUNT:**

The profit and loss account takes into account all the expenses and income of the organization. This statement indicates net profit or net loss incurred by the organization.

#### **BALANCE SHEET:**

A balance sheet is defined as a statement showing the assets and liability of a business as at certain date. Balance is prepared as a specific period usually a 12 month period.



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### CHAPTER -2 ACCOUNTING SYSTEM:

An accounting system decided what aspects of the business transaction are recorded in accounting book. Every transaction has two aspects one is giver and the other is take.

**All Business Transaction Can Be Grouped Under The Three Types Of Accounts:**

1. **Personal accounts:** These accounts are those account in which person or firm with whom the business deals.
2. **Real accounts:** These account are those account in which the properties, assets, and possession of a business.
3. **Nominal account:** These accounts are those accounts which have each head of expenses or income of a business. They define the nature of the transaction; hence, they are also called fictitious accounts. Without nominal account, it is very difficult for the management to find out where the money spent

#### GOLDEN RULES OF ACCOUNTING:

**Golden rules of each account**

**Personal Account** → Receiver

Dr.(पाने वाला - ऋणी)

Giver

Cr. (देने वाला - धनी)

**Real Account** → What comes In

Dr.(जो भी कुछ आये- ऋणी)

What Goes out.

Cr .(जो भी कुछ जाये -धनी)

**Nominal Account** → all Expenses

Dr. (सभी खर्चे- ऋणी)

all Income.

Cr.(सभी आय -धनी)



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### CHAPTER 3: JOURNAL VOUCHER

Business transaction are recorded with their Date, amount, and a Brief Explanation in the Books of Original Entry or the Books of subsidiary Record or Book of Primary Entry. These Books are popularly known as **journal**.

**Meaning of journal:** A journal is the primary book of accounts in which transactions are first in chronological order, i.e., as they are entered into. Transaction are recorded in journal book from the accounting voucher that is prepared on the bases of source documents, i.e., cash memo, invoice, purchase bill, etc.

Date	Particular	L.F	Debit	Credit

**Q1. Illustration: journalize the following transaction:**

2012				
Jan 1	Started business with cash			50000
Jan 3	Paid into bank			40000
Jan 5	Sold goods to Mohan			22000
Jan 9	Goods returned by Mohan			2000
Jan 11	Goods purchase from Shyam			31000
Jan 15	Goods returned to Shyam			1500
Jan 18	Brought furniture for office use by cheque			9000
Jan 22	Purchase goods for cash			1000
Jan 22	Paid cartage			50
Jan 30	Paid interest on loan			500

**Q2. Illustration: Journalize the following transaction in the books of Gupta Bros:**

2012				
March 1	Started Business With Cash Rs.30000;Goods Rs.15000 And Furniture Rs. 20000			
March 2	Paid Into Bank			20000
March 3	Brought Goods From Mohan Bros. On Credit			7000
March 4	Sold Goods To Goyal Bros On Credit			6000
March 5	Brought A Handcart For Rs. 10000 For Delivering Goods To Customers			
March 7	Received From Salesman For Goods Sold By Him After Deducting Commission Rs.			3000
March 9	150			
March 10	Draw A Cheque Of Rs. 800 For Personal Use			6000
March 11	Goyal Bros. Gave Cheque; Deposited Into Bank			6700
	Paid To Mohan Bros. By Cheque			300
March 13	Discount Allowed By Him			200
March 13	Paid For Repair Of Furniture			5000
March 14	Receive An Order For Goods From Mahesh			80
March 15	Sold Old Newspapers			400
March 16	Interest Received From Bank			
	Paid Rs. 300 For Expenses On Goods Sold To Gupta Bros. This Amount To Be			
March 19	Realized From Goyal Bros.			400



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March 20	Brought Goods From Sohan Lal & Sons	50
March 21	Paid Carriage On These Goods	
March 21	Bank intimates That The Cheque Of Goyal Bros. Has Been Returned Dishonored The Handcart Brought On March 5 Met With An Accident Resulting In Complete Loss. Its Salvage Was Sold For Rs.500	600
March 22	Paid Rent By Cheque	300
March 25	Salaries For The Month Of Every February Remain Unpaid	800
March 31	Paid Municipal Taxes In Cash	
	Depreciation Charged On Furniture @10%	
	Received An Order For Goods Rs.5000 From Shyam And Received Rs.1000as Advance	

**Q3.Illustration: Journalize The Following Transactions, Post Them In Ledger Account  
And Balance Them:**

2011		
April 1	Kamal Started A Business With Cash	
April 2	Brought Goods For Cash	100000
April 3	Opened Bank Account With Cash	30500
April 4	Sold Goods For Cash	50000
April 7	Brought Goods Form Surya On Credit	40000
April 10	Sold Goods To Rakesh On Credit	30000
April 15	Purchase Plant And Machinery And Payment Is Made By Cheque	25000
April 19	Paid To Surya In Cash	16600
April 21	Paid To Surya In Cash	10000
April 21	Received Loan From Anil And Deposited The Same Into Bank	8000
April 23	Goods Returned To Surya	1000
April 26	Withdrew From Bank For Personal Use	5000
April 27	Paid To Surya By Cheque	8000
April 29	Received Cash From Rakesh	10000
April 30	Purchase Stationary By Cash	200
April 30	Paid Wages And Salaries	10000



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### CHAPTER- 4 LEDGER BOOKS

A Ledger Book is a register in which the ledger accounts are created. This book is also called the secondary book of accounts, since it can be created only if the Journal register is available.

#### **Format of Ledger Accounts:**

Each ledger account is divided into two sections by a vertical line. The left section of the Ledger Account is called the debit side and the right section of the account is called the credit side. On each side, there are four columns for date, particular, journal folio, and amount. The journal folio indicates the page in the journal where the transaction is recorded. it is commonly referred to as Folio.

Date	Particular	Folio	Amount		Date	Particular	Folio	amount

#### **LEDGER AND THERE GROUP HAEDS:**

Sr. No.	GROUP HEAD	LEDGER
1.	<b>Capital Account</b>	Business Owner, Investor ,Capital ; Drawings
2.	<b>Bank Account</b>	Any Bank
3.	<b>Branch Division</b>	Any Branch
4.	<b>Cash In Hand</b>	Cash
5.	<b>Current Assets</b>	Sundry Debtors, Closing Stock, Bills Receivable, Cash, Bank, Prepaid Expenses.
6.	<b>Current Liabilities</b>	Bills Payable, Outstanding.
7.	<b>Deposit Assets</b>	
8.	<b>Purchase Account</b>	Purchase, Purchase Return
9.	<b>Sales Account</b>	Sales , Sales Return
10.	<b>Direct Income</b>	Consulting Revenue
11.	<b>Duties &amp; Taxes</b>	All Taxes
12.	<b>Direct Expenses</b>	Wages, Fuel And Power, Freight, Carriage Inward, Ocori & Cartage
13.	<b>Indirect Expenses</b>	Salaries, Rent, Rates And Taxes, Stationary And Printing, Postage And Telegram, Audit Fees, Legal Charges, Telephone Expenses, Insurance Premium, Business Promotion Expenses, Repair And Renewals, Depreciation, Interest, Sundry Traders Expenses, Conveyance, Charity, Bank Charges, Office Expenses, Establishment Expenses, General Expenses, Loss In Exchange, License Fees, Brokerage, Car Running
14.	<b>Fixed Assets</b>	Machinery; Plant And Building; Furniture; Motor Car
15.	<b>Stock In Hand</b>	Closing Stock, Opening Stock



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16.	<b>Sundry Creditors</b>	<i>Supplier / Creditor</i>
17.	<b>Sundry Debtors</b>	<i>Customer/Debtor</i>
18.	<b>Investment</b>	<i>Long Term Investment</i>
19.	<b>Loan In Advance(Assets)</b>	<i>Who Party Take Cash In Advance As A Loan</i>
20.	<b>Loan (Liabilities)</b>	<i>Who Party Provide Advance Cash As A Loan</i>
21.	<b>Miscellaneous Expenses</b>	<i>Legal Expenses</i>
22.	<b>Provisions</b>	<i>All Doubtful Provisions</i>
23.	<b>Reserve &amp; Surplus</b>	<i>General Reserve, Reserve And Surplus</i>

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**Chapter-5 TRADING & Profit And Loss Account**

**Trading Account:**

The Trading Account Is Created To Calculated the gross loss or gr4oss profit incurred by the business. Accounts relating to direct expenses, such as direct labor and direct material, as well as accounts relating to direct income, such ads sales revenue are the ones that affect the gross profit and loss.

**PROFIT & LOSS:**

The Gross Profit & Loss ascertained by the Trading account including only direct income and expenses. The gross profit or loss does not provide a complete picture of the business.

**FORMATE OF TRADING AND PROFIT & LOSS ACCOUNT**

**Trading And Profit & Loss A/C**

**For The Ending Year ....**

<b>Particular</b>	<b>Amount</b>	<b>Particular</b>	<b>Amount</b>
To Opening Stock		By Sales	
To Purchase		Less: Sales Return	
Less -Purchase Return    —		By Scrap Sales	
Goods Loss By Fire   —		By Closing Stock	
<b><u>Direct Expenses</u></b>		By Gross Loss Transferred To P&L A/C	
To Wages & Salary			
To Freight			
To Carriage Inwards			
To Ocroi And Cartage A/C			
To Gross Profit Transferred			
To Gross Loss Transferred From Trading A/C			
<b><u>Indirect Expenses</u></b>			
To Salaries		By Rent	
To Rent, Rates And Taxes		By Discount Received	
To Stationary And Printing		By Commission Earned	
To Postage And Telegrams		By Interest	
To Audit Fees		By Bad Debts Recovered	
To Legal Charges		By Income From Investment	
To Telephones Expenses		By Dividend On Share	
To Insurance Premium		My Miscellaneous Revenue Gains	
To Business Promotions Expenses		By Income From Any Other Sources	
To Repair And Renewals		By Net Loss Transferred To Capital A/C	
To Deprecation			
To Interest			
To Sundry Trade Expenses			
To Conveyance			



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<p>To Charity To Bank Charge To Office Expenses To Establishment Expenses To General Expenses To Loss In Exchange To License Fees To Brokerage To Car Running And Maintenance To Office Lighting To Loss By Fire To Commission To Advertisement To Freight And Carriage Outward To Discount Allowed To Packing Expenses To Travelling Expenses To Distribution Expenses To Bad Debts To Net Profit Transferred To Capital A/C</p>				
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**BALANCE SHEET  
Ending the year of ....**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>Capital</b>		<b><u>Fixed assets:</u></b>	
Add: Interest on Capital		Furniture and Fitting	.....
.....		Plant and Machinery	.....
Net Profit	.....	Land and Building	.....
-----	---	Freehold/Leasehold Land	.....
.....		Business Premises	.....
Less: Drawing	.....	Looses Tools	.....
Income Tax	.....	<b><u>Tangible Assets</u></b>	
Interest on Drawing	.....	Parents and Trademarks, etc.	.....
Net loss	.....	Goodwill	.....
-----	.....	<b><u>Investment</u></b>	.....
----	.....	<b><u>Current assets:</u></b>	
<b><u>Current liabilities</u></b>		Cash in Hand (inc.)petty	.....
Sundry to Trade Creditor	.....	cash	.....
Bill Payable	.....	Cash at Bank	.....
Outstanding	.....	Bill Receivable	.....
Bank Overdraft	.....	Sundry Debtors/Book Debts	.....
Employees Provident Fund		Loans(Dr.)	.....
Loans(Cr.)		Closing Stock	
		Prepaid Expenses	



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Mortgage Reserve or Reserve Fund			
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**Practice Exercise**

**Ques. Prepare the Trading Account from the transaction given below:**

<b>Particular</b>	<b>Amount</b>	<b>Particular</b>	<b>Amount</b>
Opening Stock	2300	Purchase Return	240
Purchases	2900	Closing Stock	4770
Sales Return	50	Carriages Inward	10
Sales	2540	Depreciation	200

**(Gross Profit-2290)**

**Ques. Ascertain the gross profit from the following:**

Opening Stock	20000	Carriage On Sales	3000
Closing Stock	18000	Office Rent	5800
Purchase	85000	Sales	140700
Carriage Purchase	2300		

**Ques. From the following figure, prepare the profit and loss account of Sohan Lal as it would appear in the 1<sup>st</sup> year that ended 31 March, 2011.**

Salaries And Wages	3000	Advertising	1000
Commission Paid	200	Discount Allowed	1800
Postage And Telegram	150	Rent Received	1700
Insurance	300	Interest On Investment	1500
Interest Paid	400	Bad Debts	900
Carriage Outwards	500	Brokerage Paid	95

**(Net profit-24150)**



# **SESSION-2**

## **INVENTORY**

### **FEATURE**

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**Chapter -1 (Simply Purchase and Sales)**

**Q1. M/s Teena Enterprise purchased some goods from N.K srinivasan on credit on date 1 apr-2012 on bill -Nk01/12. The stock detail of goods as given below**

Item Name	Quantity	Rate
Sugar	50 kg	32/-
Rice	100 kg	40/-
Pulse	40 kg	80/-

**Solution:**

**1. Create company**

Press **Alt+F1** Key → Company Info → Create Company → **M/s Yogendra Enterprise**

**2. Create The Mentioned Below Ledger**

Account info → Ledger → Create → **Purchase** Under **Purchase A/c**

Account info → Ledger → Create → **NK Srinivasan** Under **Sundry Creditor**

**3. Create The Inventory Info Detail**

Stock Group → Create → **Daily Needs**

Unit Of Measure → Create → **Kg**

Stock Items → Create → **Sugar, Rice, Pulse**

**4. Make An Entry In Purchase Voucher**

Go to Gateway of Tally → Accounting Voucher → **Purchase Voucher (F9)**

**Q2. M/s Teena Enterprise sold goods to Lovesh kumar on bill -LV001/12 on date 4-apr-2012. The stock detail as given below**

Item Name	Quantity	Rate
Sugar	40 kg	40/-
Rice	70 kg	60/-
Pulse	30 kg	90/-

**Solution**

**1. Create the mentioned below ledger**

Account info → Ledger → Create →

Ledger Name            Under Group

**Sales**                        Sales a/c

**Lovesh Kumar**            Sundry Debtor

**2. Make An Entry In Sale Voucher**

Go to Gateway of Tally → Accounting voucher → **Sales Voucher (F8)**

**Q3. M/s Teena Enterprise received cash from Lovesh on date 6-apr-2012 against bill No-LV001/12 on date 5-apr-2012**



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*Solution*

1. *Make An Entry In Receipt Voucher (F6)*

*Go to Gateway of Tally → Accounting voucher → **Receipt Voucher(F6)***

**Q4. M/s Teena Enterprise paid cash to Mr. N.K srinivasan against bill No-Nk01/12 on date 6-apr-2012**

***Solution:***

2. *Make an entry in payment voucher (F5)*

- *Accounting voucher → payment voucher(F5)*

*To see ledger report → DAL*

*To see stock summary report → S*

*To see profit & sales report → P*

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**Chapter-2(Purchase and Sales Order)**

**Q6. M/s Teena Enterprise placed purchase order (001) to Mr. Hotilal for the following Garments stock on Date 12-apr-2012**

Item Name	Quantity	Rate	Amount
Jeans	20 pcs	500/-	10000
T-Shirt	15 pcs	400/-	6000
Shirt	10 pcs	400/-	4000

**Solution:**

**1. Create company**

Press **Alt+F1** Key → Company Info → Create Company → **M/s Yogendra Enterprise**

**2. Press F11 key → Inventory Feature → Allow Purchase Order Processing → Yes**

**3. Create the mentioned below ledger**

Account info → Ledger → Create →

Ledger Name	Under Group
<b>Hotilal</b>	<b>Sundry Creditor</b>
<b>Purchase</b>	<b>Purchase Account</b>

**4. Create The Inventory Info Detail**

Stock group → Create → **Garments**

Unit of Measure → create → **Pcs**

Stock items → create → **Jeans, T- shirt, shirt**

**5. Make An Entry In Purchase Order Voucher :**

**6. Go to Gateway of Tally → Accounting voucher → Purchase Order Voucher(Alt+F4)**

**To See Purchase Order Book → DIB**

**To See Purchase Order Outstanding Report → DEP**

**Q7. M/s Teena Enterprise received purchase invoice bill 002/12 from hotilal on date 15-apr-2012 against order no-(001)**

**Solution :**

**1. Make An Entry In Purchase Voucher (F9)**

Go to Gateway of Tally → Accounting voucher → **Purchase Voucher(F9)**

Press **Ctrl+V** (To Make Purchase Voucher Mode)

**Q8. M/s Teena Enterprise took Sale Order (001) from Mr. Mahesh Chand on date 18-Apr-2012. The stock detail as given below**

Item Name	Quantity	Rate	Amount
Jeans	10 pcs	550/-	5500
T-Shirt	10 pcs	450/-	4500
Shirt	5 pcs	500/-	250

**Solution:**



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1. Press F11 key → inventory feature → allow sale order processing → Yes
2. Create The Mentioned Below Ledger

**Account info → Ledger → Create**

Ledger Name	Under Group
Mahesh chand	Sundry debtor
Sale	sales A/c

3. Make an entry in sale order voucher (Alt+F5)

Q9. Miss teena made sales invoice No-002/12 to Mahesh chand after three days of order on date -21-apr-2012

Solution :

Make an entry in sales voucher (F8) and defined sales order No

Q10 miss teena received cash from Mahesh chand against bill 002/12 on date 25-apr-2012

Solution

- Make an entry in receipt voucher (F6)

Q11. Miss teena paid cash to Mr hotilal against bill No- 002/12 on date 28-apr-2012

Solution

- Make an entry in payment voucher (F5)



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**Chapter-3 (Use of Godown to storage goods)**

Q12. Miss teena purchase goods on bill 003/12 from Govind Sharma & sons on date 30-apr-2012 and she wants store goods in Godown – Kishori. The stock detail as given below

Item Name	Quantity	Rate
Sugar	10 qntl	3000/-
Rice	15 Qntl	4000/-
Flour	10 Qntl	1200/-

Solution:s

1. Create company
2. Press F11 key → inventory feature → Maintain Multiple Godown → Yes
3. Create the mentioned below Ledger

Ledger Name	under Group
Purchase	Purchase A/c
Govind Sharma	Sundry Creditor

4. Create the inventory info detail  
Stock group → Create → Daily Needs  
Unit of Measure → create → qntl  
Godown → Create → Kishori  
Stock items → create → ATQ
5. Make an entry in purchase voucher (F9) and define purchase invoice No-

Q13. Miss teena sold goods to khandelwal & son on bill -003/12 on date 1-may-2012 from Kishori Godown. The stock detail is given below

Item Name	Quantity	Rate
Sugar	4 Qntl	3200/-
Rice	5 Qntl	4200/-
Flour	5 Qntl	1500/-

Solution :

1. Create the mentioned below Ledger  
Ledger Name                      Under Group  
Khandelwal & sons                Sundry debtor  
Sale                                      Sales A/c
2. Make an entry in sale voucher
3. Accounting voucher → sale voucher (F8)



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To see godown Report → DEG

Q14. Miss teena opened a new godown- **RADHIKA** now she wants some goods transfer from kishori to radhika. The stock detail as given below

Item Name	Quantity	Rate
Sugar	2 Qntl	3000/-
Rice	3 Qntl	4000/-
Flour	3 Qntl	1200/-

Solution :

1. Create the another Godown –Radhika  
Inventory info → godown→ create→ Radhika
2. Make an entry in stock journal voucher(Alt+F7)

Q15. Miss teena received cash from khandelwal and sons against bill 003/12 on date 5-may-2012

Solution :

1. Make an entry in receipt voucher (F6)

Q16. Miss teena paid cash to govind Sharma against bill 003/12 on date 8 may-2012

Solution:

Make an entry in payment voucher(F5)



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**Chapter-4 (USE OF TRADE DISCOUNT)**

Q17. Miss teena purchase some electrical items from jindal electrical store on trade discount on item cost and received purchase invoice bill- 004/12 on date 1-may-2012

Item Name	Quantity	Rate	Disc
Coolar	6 pcs	5800	5%
Table Fan	8 pcs	1700	4%
Ceiling Fan	5 pcs	4200	6%

Solution:

1. Create company
2. Press F11 Key → Inventory Feature → Separate Discount Column On Invoice → Yes
3. Create the mentioned below ledger

<b>Ledger Name</b>	<b>Under Group</b>
JINDAL ELECTRICAL	Sundry Creditor
Purchase	Purchase A/C

4. Create the inventory info detail  
Stock Group → Create → Electronic  
Unit Of Measure → Create → Pcs  
Stock Items → Create → Coolar, Table Fan, Ceiling Fan

5. Make an entry in purchase voucher (F9)

Q18. Miss teena sold goods to priyanka upadhay on sales invoice bill-004/12 with trade discount on date 12 may-2012

Item Name	Quantity	Rate	Disc
Coolar	4 pcs	6000	5%
Table Fan	5 pcs	2000	4%
Ceiling Fan	4 pcs	4600	6%

Solution :

1. Create the mentioned below ledger  
Ledger Name                      Under Group  
Priyanka upadhay                  Sundry Debtor  
Sale                                      Sales A/c
2. Make an entry in sale voucher(F8)

Q19 miss teena received cash Rs 45000/-from priyanka upadhay against bill 004/12 on date 13-may-2012

Solution :

1. Make an entry in receipt voucher (F6)

Q20 Miss teena paid cash Rs 40000/- to jindal electrical against bill 004/12 on date 14-May-2012

Solution :



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1. *Make an entry in payment voucher (F5)* **Ans - Jindal Electrical balance Amount - 25856, Priyanka Upadhyay Balance amt - 4696**

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### CHAPTER-5 (USE OF DIFFERENT AND ACTUAL BILL QUANTITY)

Q21 Miss teena purchased goods from Ashoka garments under the market season scheme.

- On purchasing 3 jeans, 1 jeans free
- On purchasing 3 trouser, 1 trouser free
- On purchasing 2 shirt, 1 shirt free

**Purchasing items invoice detail as given below**

Item Name	Quantity	Rate
Jeans	12 pcs	600
Trouser	15 pcs	400
Shirt	10 pcs	450

#### Solution

1. Create company
2. Press F11 key → inventory feature →  
Use different actual bill qty → Yes
3. Create the mentioned below ledger
  - a. Ledger Name                      under Group  
Purchase                                      purchase a/c  
Ashoka garments                      sundry creditor
4. Create the inventory info detail  
Stock group → Create → Garments  
Unit of measure → create → pcs  
Stock items → create → jeans, trouser, shirt
5. Make an entry In purchase voucher(F9)

Name of Item	Quantity		Rate per	Amount
	Actual	Billed		
Gense	16 pcs	12 pcs	600.00 pcs	7,200.00
Trouser	20 pcs	15 pcs	400.00 pcs	6,000.00
Shirt	15 pcs	10 pcs	450.00 pcs	4,500.00
				17,700.00
Narration:		51 pcs	37 pcs	17,700.00





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(TALLY PRACTICAL FILE)**

**Chapter -6 (Allow Zero values Entries)**

Q23. Miss teena purchase goods from Indra thakur enterprise under the scheme on date on date 6-jun-2012

- On purchasing two jeans, one shirt free
- On purchasing two fairlovely face wash, one fairlovely cream free
- On purchasing three parle G, one chocolate free

**So she purchased the following items**

<b><u>Item Name</u></b>	<b><u>Quantity</u></b>	<b><u>Rate</u></b>
Jeans	6 pcs	500/-
Fairlovely face wash	10 pcs	55/-
Parle G	24 pcs	20/-

**Solution:**

1. **Create Company**
2. **Press F11 Key → Inventory Feature → Allow Zero Valued Entries → Yes**
3. **Create The Mentioned Below Ledger**  

<u>Ledger Name</u>	<u>under group</u>
Indra thakur enterprise	Sundry creditor
Purchase	Purchase a/c
4. **Create The Inventory Info Detail**  
Stock group → Create → Daily Needs  
Unit of Measure → Create → Pcs  
Stock Items → Create → Jeans, shirt, fairlovely facewash, fairlovely cream, parle G, Chocolate
5. **Make an entry in purchase voucher(F9)**  
**Go to Gateway Of Tally → Accounting Voucher → F9: Purchase Voucher:**



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Tally 9  
(c) Tally Solutions FZ-LLC, 1988-2006

**Tally**

TallyGold - Multi-User  
SI. No. : BM@-2007

P: Print    E: Export    M: E-Mail    O: Upload    L: Language    K: Keyboard    H: Help

**Accounting Voucher Alteration (Secondary)    ALLOW ZERO**    Ctrl + M

**Purchase** No. 1    5-Jun-2012  
Ref. : 004/12    Wednesday

Party's A/c Name : **INDSRA THAKUR ENTERPRISES**  
Current Balance : 4,030.00 Cr  
Purchase Ledger : **PURCHASE**

Name of Item	Quantity	Rate per	Amount
GEANS	6 PCS	500.00 PCS	3,000.00
FAIRLOVELY FACE WASH	10 PCS	55.00 PCS	550.00
PARLE G	24 PCS	20.00 PCS	480.00
SHIRT with Jeans	3 PCS		
FAIRLOVELY CREAM with Facewash	5 PCS		
CHOCOLATE with Parle G	8 PCS		
			4,030.00
Narration:	56 PCS		4,030.00

Calculator    ODBC Server    Ctrl + N

Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary)    9 - Release 1 (English)    Fri, 15 Mar, 2013    16:46:12

Q24. Miss teena sold goods to khemchand on credit under the scheme above on date 15-jun-2012

Item Name	Quantity	Rate
Jeans	4 pcs	600/-
Fairlovely face wash	6 pcs	75/-
Parle G	18 pcs	30/-

Solution:

1. Create the mentioned below ledger

Ledger Name	Under Group
Sale	Sales A/c
Khemchand	sundry debtor

2. **Make an entry in sale voucher (F8)**

Q25. Miss Teena received cash from **KHEMCHAND** against bill sal012/12 on date 17-jun-2012

Solution:

1. Make an entry in receipt voucher (F6)

Q26. Miss teena paid cash to indra thakur enterprise Rs 3500 against bill pur 0120/12 on date 20-jun-2012

Solution:

1. Make an entry in payment voucher (F5)



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**Chapter -7 (Maintain stock category)**

Q27. Miss teena placed purchase order for the following category company voucher of Mobile on date 22 June 2012 . The voucher detail is given below

Company	Voucher Name	Qty	Rate	Disc
Reliance	Reliance Rs10	50	10	10%
	Reliance Rs 20	30	20	10%
	Reliance Rs 50	20	50	10%
	Reliance Rs100	10	100	10%
Aircell	Aircell Rs 10	30	10	15%
	Aircell Rs 20	20	20	15%
	Aircell Rs 100	15	100	15%
	Aircell Rs 150	10	150	15%
Vodafone	Vodafone Rs 50	20	50	10%
	Vodafone Rs100	20	100	10%
	Vodafone Rs300	10	300	10%

*Solution:*

1. **Create company**
2. **Press F11 Key → Inventory Feature → Maintain Stock Category → Yes**  
**Allow Purchase Order Processing → Yes ,Separate Discount Column On Invoice → Yes**
3. **Create The Mentioned Below Ledger**

<b>LEDGER NAME</b>	<b>UNDER GROUP</b>
Reliance	Sundry creditor
Aircell	Sundry creditor
Vodafone	Sundry creditor
Purchase	purchase a/c
4. **Create The Inventory Info Detail**
  - a. Stock group → create → communication
  - b. Category → create → Reliance, Aircell, Vodafone
  - c. Unit of Measure → Create → Pcs
  - d. Stock items → create → ATQ
5. **Make An Entry In Purchase Order Voucher (Alt+F4)**  
Do Three Entries In Purchase Order Voucher As Sequence P001, P002, P003

Q28. Miss teena received purchase invoice bill vp001, vp002, vp003 from there company on date 27 Jun, 2012 against three orders

*Solution:*



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- Make an three entries in purchase voucher (F9)

Q29. Miss teena sold voucher of different companies to customer raman verma on date 30 June 2012

Company	Voucher Name	Qty	Rate	Disc
Reliance	Reliance Rs10	50	10	10%
	Reliance Rs100	10	100	10%
Aircell	Aircell Rs 10	30	10	15%
	Aircell Rs 20	20	20	15%
Vodafone	Vodafone Rs 50	20	50	10%
	Vodafone Rs100	20	100	10%
	Vodafone Rs300	10	300	10%

*Solution*

1. Create the mentioned below ledger

Ledger Name	Under Group
Raman Verma	Sundry Debtor
Sale	Sales A/C

2. Make an entry in sales voucher (F8)

Q30. Miss teena paid cash to companies on date 1 july2012 against bill respectly

*Solution :*

1. Make an entry in payment voucher (F5)

Q31. Miss teena received cash from aman verma on date 3 july 2012 .

*Solution :*

2. Make an entry in Receipt voucher(F6)

**TO SEE REPORT STOCK CATEGORY WISE → DEC**



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**Chapter -8 (Use of Multiple Price Level)**

Q32. Miss teena has stock of Namkeen & biscuits now she wants to sold goods under the season scheme. Opening stock items is given below

Category	Items Name	Qty	Rate	Status
Namkeen	Aaloo Bhujia 200gm	1000 pcs	20/-	10pcs= 1box
	Kaju Mixture 400gm	800 pcs	60/-	5 pcs= 1box
	Moong Dal 100gm	1200 Pcs	10/-	12 pcs= 1box
Biscuits	Parle G	1200 pcs	4/-	24 pcs= 1box

Now teena has defined the following price list detail items to wholesaler customer

Items Name	Qty		Rate	discount
	From	Less		
Aaloo Bhujia 200gm	0	50	30/-	--
	50	100	30/-	10%
	100	---	30/-	15%
Kaju Mixture 400gm	0	20	70/-	--
	20	50	70	10%
	50	--	70	15%
Moong Dal 100gm	0	30	15/-	--
	30	75	12/-	--
	75	--	11/-	---
Parle G	--	120	5/-	---
	120	240	5/-	10%
	240	-	5/-	12%

Solution:

1. Create company
2. Press F11 key → inventory feature → separate discount column on invoice → Yes  
Use multiple price level → Yes  
Company price level → type (Wholesaler) → end of list
3. Create the inventory info detail
  - a. Stock group → create → Refreshment
  - b. Stock category → create → Namkeen, biscuits
  - c. Unit of measure → create → pcs



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- d. Stock items → create → ATQ → with opening balance
- e. Price list → create → select refreshment → select wholesaler → Define price list

Q33. Miss teena sold goods to AKHIL GOYAL on credit under season scheme . the stock detail is given below

Category	Items Name	Qty	Status
Namkeen	Aaloo Bhujia 200gm	400 pcs	10pcs= 1box
	Kaju Mixture 400gm	500 pcs	5 pcs= 1box
	Moong Dal 100gm	600 Pcs	12 pcs= 1box
Biscuits	Parle G	720 pcs	24 pcs= 1box

Solution:

1. Create the mentioned below ledger

Ledger Name	Under Group
Akhil Goyal	Sundry debtor
Sale	Sales A/c

2. Make an entry in sale voucher(F8)  
Price automatically defined as per as quantity based



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**Chapter -9 (Use Of Debit Note And Credit Note)**

Q34. Miss teena purchased furniture from Bariwal & sons on date 5-July,2012 on bill NO-pur111/12. The furniture stock detail is given below:

Item Name	Quantity	Rate	Dis
Chair	10 pcs	2000	10%
Stool	20 pcs	750	10%
Table	8 pcs	2500	20%

Solution:

1. Create company
2. Press F11 key → inventory feature → separate discount column on invoice → Yes
3. Create the mentioned below Ledger

Ledger Name	Under Group
Purchase	Purchase a/c
Bariwal & Sons	Sundry Creditor

4. Make an entry in purchase voucher(F9)

Q35. Miss teena has purchased return goods to bariwal & sons on date 7- July 2012 . the stock detail is given below

Item Name	Quantity	Rate	Dis
Chair	2 pcs	2000	10%
Stool	5 pcs	750	10%
Table	1pcs	2500	20%

Solution:

1. Press F11 key → inventory feature → Use Debit Note/ Credit Note → Yes

- Use invoice mode for debit Note → Yes
- Use invoice mode for debit Note → Yes

2. Create the mentioned below ledger

Ledger Name	Under Group
Purchase Return	Purchase A/c

3. Make an entry in debit not voucher(Ctrl+F9)

Q36. Miss teena sold goods to shiv dutt sharma on credit on date 10 july2012, the stock detail is given below:

Item Name	Quantity	Rate	Dis
Chair	6 pcs	2500	10%
Stool	8 pcs	950	10%
Table	3 pcs	3000	20%





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**Chapter -10 (use of value added & Tax)**

*Q Miss teena purchase goods from Radheyshyam enterprise on credit on date 25-Jun-2012. She has to charge vat 4% on cost of items. Stock detail is given below*

Items Name	Quantity	Rate	Vat
Colgate	10 box	500/-	4%
Pepsodent	12 Box	600/-	4%
Maggi	10 box	1000/-	4%

Where

1 box = 10pcs

Solution:

1. Create company
2. Press F11 key → statutory & taxation → Enable value added Tax → Yes  
Set alter detail → Yes
3. Create the mentioned below Ledger

Ledger Name	Under Group	Used vat return	Type of duty	Category class
Purchase @4%	Purchase a/c	Yes	--	purchase@4%
Input Vat @ 4%	Duties & tax	----	Vat	Input vat @4%
Radheyshyam enterprise	Sundry creditor	---	---	----

4. Create the inventory info detail
  4. Stock group → create → daily needs
  5. Unit of measure → create → pcs, box
  6. Stock items → create → press F12 key → use alternative units for stock items → yes → Atq
5. Make an entry in purchase voucher (F9)  
Accounting voucher → purchase voucher (F9) →

*Q. miss teena sold goods to lovesh pandey on credit on date 30-jun-2012 and made sales invoice bill No-sal0111/12. The stock items detail is given below*

Solution:

Items Name	Quantity	Rate	Vat
Colgate	10 box	600/-	4%
Pepsodent	12 Box	650/-	4%
Maggi	10 box	1200/-	4%

1. Create the mentioned below ledger



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<i>Ledger Name</i>	<i>Under Group</i>	<i>Used vat return</i>	<i>Type of duty</i>	<i>Category class</i>
<i>Sale @4%</i>	<i>Sales a/c</i>	<i>Yes</i>	<i>--</i>	<i>Sales @4%</i>
<i>output Vat @ 4%</i>	<i>Duties &amp; tax</i>	<i>-----</i>	<i>Vat</i>	<i>Output vat @4%</i>
<i>Lovesh pandey</i>	<i>Sundry Debtor</i>	<i>---</i>	<i>---</i>	<i>-----</i>

2. Make an entry in sale voucher (F8)

*To see vat on items → DOVV*

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**Chapter -12 Use Of Manufacture And Sold Goods As On Profit**

Q61. Miss TEENA Placed first purchase order 001 to RADHAKRISHNA trading com on Date 20-may-2012 for mentioned below items details.

All the items of hardware parts will be stored in raw material Godown.

Item Name	Category	Quantity	Rate	VAT
Motherboard	Intel	10	3300	12.5%
Hard disk	Sata	10	1800	12.5%
Processor	P5	10	2700	12.5%
Ram	DDR2	10	900	12.5%
Cabinet	Compaq	10	500	12.5%

**Solution -61**

- Press F11 key → inventory features → (a) Maintain multiple godown → yes  
(b) Maintain stock category → yes (c) Allow purchase order processing → yes  
(d) Allow sale order processing → yes
- Press F11 key → statutory & taxation → Enable Value Added Tax → yes Set /Alter Vat Details → Yes
- Create the mention below ledger

Ledger name	Under Group	Used VAT Return	Type of duty	Type of class
Purchase @12.5%	Purchase A/C	yes	-----	Purchase @12.5%
Input VAT @12.5%	Duties & taxes	-----	VAT	Input VAT @12.5%
Radhakrishan trading com.	Sundry Creditors	-----	-----	-----

**4 Create the Inventory Info**

- Go To Inventory Info → Stock Group → Create → **Hardware**
- Go To Inventory Info → Stock Category → Create → **Intel, Sata, P5, DDR2, Compaq Etc.**
- Go To Inventory Info → Godown → Create → **Raw Material** Under The Primary Key
- Go to Inventory Info → Unit Of Measure → Create → **Pcs**
- Go To Inventory Info → Stock Items → Create

Item name	Stock group	Category	Unit of measure	Vat
-----------	-------------	----------	-----------------	-----



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Motherboard	Hardware	Intel	Pcs	12.50
Hard disk	Hardware	Sata	Pcs	12.50
Processor	Hardware	P5	Pcs	12.50
Ram	Hardware	DDR2	Pcs	12.50
Cabinet	Hardware	Compaq	Pcs	12.50

To Update Record In Tally Make An Entry In Mentioned Below Voucher

<b>Make an entry purchase order voucher(Alt+F4)</b>	
Parties name	Radhakrishna trading com
Order No	001
Account Name	Purchase @ 12.5%
Name of items	A T Q

Q 61(a).Miss TEENA Placed purchase order 002 to Java trading company for mentioned below items On Date 20-may-2012

Item Name	Category	Quantity	Rate	Vat
Monitor	Samsung	10	4600	12.5%
Keyboard	Samsung	10	350	12.5%
Mouse	Logitech	10	250	12.5%
Speaker	Intex	10	2000	12.5%
Ups	Microtech	10	1200	12.5%

Solution- 61(a)

**1.** Create the supplier Ledger

Account info → Ledger → Create → **Java Trading Com** .Under **Sundry Creditor**.

**2.** Create the Inventory Info

Go To Inventory Info →Stock Category→Create →**Intex, Logitech, Microtech , Samsung.**

Go To Inventory Info →Stock Items →Create

Item name	Stock group	Category	Unit of measure	Vat
Monitor	Hardware	Samsung	Pcs	12.50
Keyboard	Hardware	Samsung	Pcs	12.50
Mouse	Hardware	Logitech	Pcs	12.50
Speaker	Hardware	Intex	Pcs	12.50
Ups	Hardware	Microtech	Pcs	12.50

To update record in tally make an entry in mentioned below voucher

<b>Make an entry purchase order voucher</b>
---



**DEVELOPMENT TECHNICAL INSTITUTE  
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<i>Parties name</i>	<i>Java trading comp</i>
<i>Order No</i>	<i>002</i>
<i>Account Name</i>	<i>Purchase @ 12.5%</i>
<i>Name of items</i>	<i>A T Q</i>

*Q 61(B) Miss TEENA received purchase invoice bill –RT01 on Date 21/may/2012 from RADHAKRISHNA TRADING COM.*

*Solution 61(B)*

<i>Make an entry in purchase voucher( F9)</i>	
<i>Parties Name</i>	<i>Radhakrishna Trading Com.</i>
<i>Get accept order No</i>	<i>Select order -001</i>
<i>Account Name</i>	<i>Purchase @ 12.5%</i>
<i>Invoice No</i>	<i>New ref –RT01</i>

*Q61(C) Miss TEENA received purchase invoice bill– JT02 on 22/May/2012 from Java trading company.*

*Solution 61(C)*

<i>Make An Entry In Purchase Voucher( F9)</i>	
<i>Parties Name</i>	<i>Java Trading Com</i>
<i>Get accept order No</i>	<i>Select Order -0J02</i>
<i>Account Name</i>	<i>Purchase @ 12.5%</i>
<i>Invoice No</i>	<i>New Ref –JT02</i>

*Q61(D) Miss TEENA made CPU & COMPUTER On Date 23/May/2012 by taking mentioned below components.*

**1. One CPU Includes The Following Components.**

<b>Motherboard</b>	<b>1 Pcs</b>
<b>Hard disk</b>	<b>1 Pcs</b>
<b>Processor</b>	<b>1 Pcs</b>
<b>Ram</b>	<b>1 Pcs</b>
<b>Cabinet</b>	<b>1 Pcs</b>

**2. One computer includes the following components:**

CPU	1 Pcs
Monitor	1 Pcs
Keyboard	1 Pcs
Mouse	1 Pcs
Speaker	1 Pcs
Ups	1 Pcs



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**Solution:**

*Make a quotation of one CPU & Computer product through using Bill of material in stock items.*

**Steps:**

Go To Inventory Info → Stock Items → Create → Press F12 Key → **Bill Of material** → Yes  
Stock Items → Create → CPU → Hardware → Compaq → Pcs →  
Set Of Component → Yes → Unit Manufacture → 1  
Define The Mention Below List ATQ.

**One CPU includes the following components.**

<b>Motherboard</b>	<b>1 Pcs</b>
<b>Hard disk</b>	<b>1 Pcs</b>
<b>Processor</b>	<b>1 Pcs</b>
<b>Ram</b>	<b>1 Pcs</b>
<b>Cabinet</b>	<b>1 Pcs</b>

*Stock Items → Create → Computer → Hardware → Compaq → Pcs →  
Set Of Component → Yes → Unit Manufacture → 1  
Define the Mention below List ATQ.*

**One computer includes the following components:**

<b>CPU</b>	<b>1 Pcs</b>
<b>Monitor</b>	<b>1 Pcs</b>
<b>Keyboard</b>	<b>1 Pcs</b>
<b>Mouse</b>	<b>1 Pcs</b>
<b>Speaker</b>	<b>1 Pcs</b>
<b>Ups</b>	<b>1 Pcs</b>

**Date 22-May-2012**

**Q62. Miss TEENA started work to make product after purchasing raw material hardware parts. She made ready five CPU & five monitor.**

**Solution – 62**

To ready product CPU & monitors we have to create a Manufacture voucher.

**How to create manufacture voucher**

1. **Go To Account Info → Voucher → Create → Name Of Voucher (Manufacture) → Type Of Voucher → Stock Journal → Use As Manufacture Voucher → Yes & Get Accept.**

**Make an entry in Manufacture voucher (Alt+F7) For CPU**



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<i>Product Name</i>	<i>CPU</i>
<i>Godown Name</i>	<i>Raw material</i>
<i>Quantity</i>	<i>Five</i>

<b><i>Make an entry in Manufacture voucher (Alt+F7) For Computer</i></b>	
<i>Product Name</i>	<i>Computer</i>
<i>Godown Name</i>	<i>Raw material</i>
<i>Quantity</i>	<i>Five</i>

**Date 22-May-2012**  
**Q62 (A)** Miss TEENA send computer to finish Godown from raw material after making manufacture.

*Solution -62*

<b><i>To transfer goods from one Godown to another Godown use stock journal voucher (Alt+F7)</i></b>							
<i>Item Name</i>	<i>Godown Name</i>	<i>Quantity</i>	<i>Rate</i>	<i>Item Name</i>	<i>Godown Name</i>	<i>Quantity</i>	<i>Rate</i>
<i>Computer</i>	<i>Raw material</i>	<i>5</i>	<i>Cost</i>	<i>Computer</i>	<i>Finished Godown</i>	<i>5</i>	<i>Cost</i>

**Date 23-May-2012**  
**Q63.** Miss TEENA takes sale order from Mr. LOVESH for five computers @ cost Rs 20000 per computer

*Solution -63*

**Create the mentioned below Ledger**

**Ledger Name :** (A)Lovesh Under sundry Debtor,(B) Sale Under Sales Account→ Used vat Return → Yes (C),Output Vat @12.5 % under Duites & Tax Select Type Of duty → Vat , Category → Output vat @12.5%

<b><i>Make an entry in sale order voucher (Alt + F5)</i></b>	
<i>Parties Name</i>	<i>Lovesh</i>
<i>Order No</i>	<i>OL04</i>
<i>Account Name</i>	<i>Sale @ 12.5%</i>
<i>Name of items</i>	<i>Computer</i>

**Date 23-May-2012**  
**Q63 (A)** Miss TEENA raised an invoice- {TL04} Mr. LOVESH

*Solution 63(A)*

<b><i>Make an entry in sales voucher (F8)</i></b>	
<i>Parties Name (Debit)</i>	<i>Lovesh</i>



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---

<b>Account Name</b>	<b>Sales @ 12.5%</b>
<b>Order No</b>	<b>OL 04</b>
<b>Value add tax</b>	<b>Output vat 12.5%</b>
<b>Invoice No</b>	<b>TL04</b>

**To Display DayBook Report →DD**

**To Display Stock Summary →S**

**To See Profit & Loss Report →P**

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**Chapter -13 Use Of Track Additional Cost Of Purchase**

**Q64.** Miss TEENA purchased some electronic Items for the hot spot branch. She bears all conveyance expenses on the items; she required seeing the actual cost of items by adding expenses on the cost of items. She purchase goods from Mr. N. K. srinivasan and received invoice No- NK04 Date 23-May-2012. Items detail is given below.

Item Name	Qty	Rate	Additional exp		
			Wages	Freight	Brokerage
D.V.D	5	2000	20	50	2%
Cooler	5	6500	50	70	2%

**Solution -64**

To Add Additional Exp On The Amount Of Items, We Have To Set The Mentioned Below Function Yes.

- Press The F11 Key → Inventory Feature → **Track Additional Cost Of Purchase → Yes.**
- **Create The Inventory Info Detail**  
 Inventory Info → stock Group → Electronics  
 Inventory Info → Unit Of Measure → Pcs  
 Inventory Info → Stock Items → DVD, Cooler

<b>Create the Ledger</b>	Purchase	Nk Srinivasan	wages	freight	Brokerage
<b>Under group</b>	Purchase A/c	Sundry creditor	Direct exp	Direct exp	Indirect exp
<b>Make an entry in purchase voucher (F9) in voucher mode → Ctrl+V</b>					
<b>Debit</b>	Purchase				
<b>Fill up the item details with additional exp.</b>	Additional exp dialog box is displayed				
<b>Credit</b>	N. K. Srinivasan				

❖ In Purchase voucher you have to add track additional cost to items as given screen below:

Additional Cost Details for : Dvd		
Type of Cost	%-age	Amount
Wages		20.00
Freight		50.00
Brokerage	2%	200.00
		<u>270.00</u>

Additional Cost Details for : Cooler		
Type of Cost	%-age	Amount
Wages		50.00
Freight		70.00
Brokerage	2%	650.00
		<u>770.00</u>

Inventory Allocations for : Purchase			
Name of Item	Quantity	Rate per	Amount
<b>Dvd</b>	<b>5 pcs</b>	<b>2,000.00 pcs</b>	<b>10,000.00</b>
Actuals:		2,054.00 pcs	(10,270.00)
<b>Cooler</b>	<b>5 pcs</b>	<b>6,500.00 pcs</b>	<b>32,500.00</b>
Actuals:		6,654.00 pcs	(33,270.00)
		<u>10 pcs</u>	<u>43,540.00</u>



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Additional exp For Coolar 1

**Accounting Voucher Creation**  
**Purchase** No. 1  
 Ref.:  
 23-May-2012  
 Wednesday

Particulars	Debit	Credit
Cr <b>NK Srinivasan</b> Cur Bal : 43,540.00 Cr New Ref : NK04		43,540.00
Dr <b>Purchase</b> Cur Bal : 43,540.00 Dr	43,540.00	
	43,540.00	43,540.00

Narration:  
being goods purchase with additional cost

Gateway of Tally --> Accounting Voucher Creation      9 - Release 1 (English)      Sat, 16 Mar, 2013      13:53:12

### Additional Exp For DVD 1

**Q65. Miss TEENA paid full installment against the bill NK04 On Date 25-May-2012**

#### Solution -65

<b>Make an entry in payment voucher ( F5)</b>	
Account Name (Credit)	Cash
Particular	N. K. Srinivasan
<b>Press enter on against bill NK04.</b>	

To see Status of NK Srinivasan Ledger Report → **DAL**



**DEVELOPMENT TECHNICAL INSTITUTE**  
**(TALLY PRACTICAL FILE)**

**Chapter -14 Use Receipt Note / Tracking Number**

Q66. Miss teena placed purchase order 0110 to Mr. Kumar SeN Thakur on date 15- July -2012 Under the terms & Condition. The order detail is given below

Items Name	Quantity	Rate	Dis
Sugar	10 Qntl	3200/-	1%
Rice	15 Qntl	4200/-	2%
Flour	10 Qntl	1600/-	1%

Where 1 Qntl= 100 kg

Where 1 bag= 100 kg for Sugar

Where 1 bag = 50 kg for Rice & Flour

Solution:

**1. Create Company**

2. Press F11 Key →Inventory Feature → Allow Purchase Order Processing →Yes  
Use Separate Discount column on invoice → Yes

3. Create the mentioned below ledger  
Account info → Ledger → Create →

Ledger Name	Under Group
Purchase	Purchase A/c
Kumar Sen Thakur	Sundry Creditor

**4. Create the inventory info detail**

- ✓ Stock Group →Create →Daily Needs
- ✓ Unit of measure → Create →Simple→ Qntl, kg, Bag
- ✓ Unit of measure→ Create → Compound →Qntl of 100 kg
- ✓ Stock Items → Create →Press F12 →Allow Use Alternative Unit For Stock Items  
→ yes → Sugar rice, Flour

5. Make an entry in purchase order voucher

Q67. Miss Teena received Bilty no TL001 from Kumar sen thakur on date 17-July-2012 after placing purchase order

Solution:

- Press F11 key →Inventory feature →Use Tracking No →Yes
- Make an entry in Receipt Note voucher (Alt+F9)

Q68 Miss Teena found some defect bags on the way so she has decided to returned goods to supplier. The stock detail is given below

Solution

Items Name	Quantity	Rate	Dis
Sugar	2 Qntl	3200/-	1%
Rice	1 Qntl	4200/-	2%
Flour	1 Qntl	1600/-	1%



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(TALLY PRACTICAL FILE)**

---

*Solution:*

- *Press F11 key →Inventory feature →Use Rejection inward /outward →Yes*
- *Make an entry in Receipt Note voucher (Alt+F6)*

*Q69. Miss teena received purchase invoice bill KS001 on date 25-July-2012 against bilty No TL001*

*Solution:*

- *Make an entry in purchase voucher (F9)*

<i>To see the purchase order pending Report →DEP</i>
<i>To See purchase order book →DEB</i>
<i>To see goods received but bill not received pending report →DEU</i>
<i>To see bill payable report →DSOP</i>

DTI COMPUTER EDUCATION



# **SESSION- 3**

## **ACCOUNTING**

### **FEATURE**

DTI COMPUTER EDUCATION



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

**CHAPTER-16 INTEGRATE ACCOUNT & INVENTORY**

**1. USE OF INTEGRATE ACCOUNT AND INVENTORY-**

*Integrate account and inventory option in accounting features by default is set →“yes”. if you want to show the opening and closing stock in profit and loss account you must to set → **integrate account inventory features. →No***

**2. INCOME / EXPENSES STATEMENT INSTEAD OF PROFIT & LOSS ACCOUNTS-**

*By default in tally we see the profit & loss A/c for business purpose. tally also provide facility for profession to maintain the income & expenses A/c instead of profit & loss A/c. so, to see **income & expenses statement instead of profit & loss A/c →“yes”***

**Ques. Prepare the Trading Account from the transaction given below:**

<b>Particular</b>	<b>Amount</b>	<b>Particular</b>	<b>Amount</b>	
Opening Stock	2300	Purchase Return	240	
Purchases	2900	Closing Stock	4770	
Sales Return	50	Carriages Inward	10	
Sales	2540	Depreciation	200	<b>(Gross Profit-2290)</b>



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Chapter -17 Allow Multi-Currency

**Allow multi currency is used whenever you need to import or export goods from one country to another country. So tally 9.0 allow the facility to change allow multi currency**

*Q. Miss teena is an owner of quality ltd. co. she received goods From NK srinivasan (America) on date 20.sep.2012. The stock item detail is given below:*

S.no.	Item name	quantity	Rate in dollar	Rate in rupees
1	Woofers speaker	50 pcs	30\$	
2	Intel mother board	20 pcs	15\$	
3	Dual core processor	20 pcs	20\$	

**SOLUTION:**

1. Create company.
2. Press F11 Key → Accounting Features → Allow Multi Currency: Yes
3. Create The Currency Bellow.

Account info → currency → create → symbol → select dollar

**4. To Change Rate Of Exchange**

Account info → currency → Rate of exchange

s. no.	currency	Std.rate	Selling rate	Buying rate
1	dollar	Rs.48/\$	Rs.48/\$	Rs.50/\$

**5. Create the inventory info detail**

Inventory info → Stock Group → Hardware Parts

Inventory info → Unit Of Measure → PCS

Inventory info → Stock Items → Create → ATQ

**6. Create The Mention Below Ledger →**

Ledger Name	Under Group	Currency
NK Sri nivasan	Sundry creditor	\$
Purchase	Purchase a/c	Rs.

7. Make an entry in purchase voucher (F9).

8. To see the ledger of the detail.DAL



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Chapter-18 Use Of Activate Interest Calculation

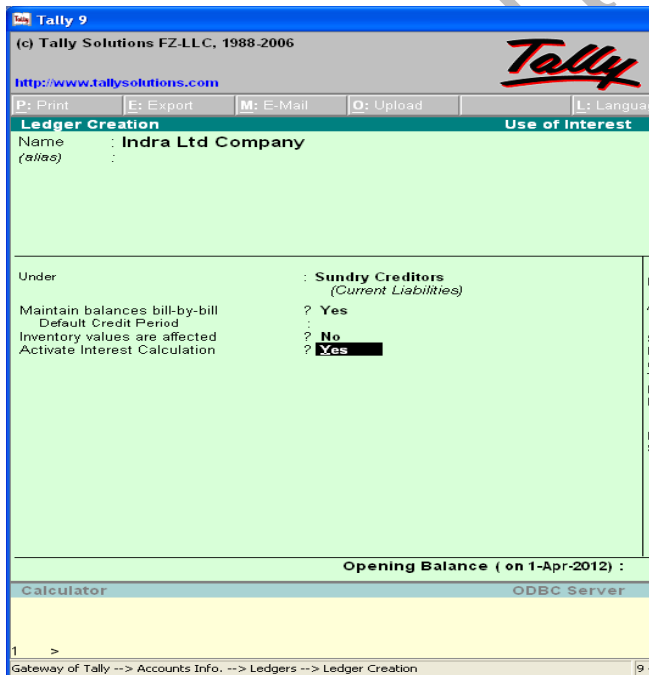
Q. miss teena is an owner of quality ltd. co. she want to import some goods of material from Indra ltd. co. on date 12 may 2012. she has to pay 10% interest on credit items which provide default 10 days. as mention period. The stock detail is given bellow:

Item name	unit	amount
High capacity stabilizer	6 units	13600
Home ups	2 units	22500
Motor cooler	3 units	7500

**Solution:**

1. Create Company
2. press F11 key → accounting features → use active interest calculation → yes  
     **Use Advance Parameter → Yes**  
     **Use Debit/Credit Note → Yes**
3. Create the Mentioned Below Ledger:

Ledger name	Under group	Activate interest calculation
Purchase	Purchase a/c	---
indra	Sundry creditor	Yes
Interest paid	Indirect Exp	---



Interest Parameters	
Calculate Interest Transaction-by-Transaction	? <b>Yes</b>
Override Parameters for each Transaction	? <b>Yes</b>
Override advanced parameters	? <b>No</b>
Rate : <b>10 %</b> per 365-Day Year on <b>Credit Balances Only</b>	
Applicability : <b>Past Due Date</b> by <b>10</b> days Calculate From : <b>Date of Applicability</b>	
Rounding : <input type="checkbox"/> Not Applicable	

**Activate interest calculation parameter will show on screen as like**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

- Calculate interest Transaction by Transaction → **Yes**
  - override parameter for each transaction → **Yes**
  - Override advance Parameter → **No**
  - Rate **10% per 365 Day year on Credit Balances Only**
  - Applicability: **Past Due Date by 10 days** calculates from: **Date Of Applicability.**
  - Rounding: not applicable.
4. Create the inventory info detail.  
Stock Items → Create → **Electrical Part**  
Unit Of Measurement → Create → **Pcs**  
Stock Items → Create → **Atq**
5. **Alter Credit note Voucher to calculate Simple interest on amount**  
Voucher type → alter → credit note → Name of class → simple interest → Use class for interest accounting → **Yes**
6. **Make An Entry In Purchase Voucher(F9)**  
Go to Gateway OF Tally → Accounting Voucher → **F9 :(Purchase Voucher)**

The screenshot shows the Tally 9 interface for creating a Purchase Voucher. The voucher is titled 'Purchase' and is dated '12-May-2012 Saturday'. The party's name is 'Indra Ltd Company'. The items listed are:

Name of Item	Quantity	Rate per	Amount
Highcapacity Stabilisers	6 pcs	13,600.00 pcs	81,600.00
Home Ups	2 pcs	22,500.00 pcs	45,000.00
Motor Coolar	3 pcs	7,500.00 pcs	22,500.00
			<b>1,49,100.00</b>

The total amount is 1,49,100.00. The voucher is created on 12-May-2012 Saturday. The party's name is Indra Ltd Company. The current balance is Purchase. The purchase ledger is Purchase. The narration is: 11 pcs 1,49,100.00.

**Q .Miss Teena Was Not Able To Pay Amount To Indra Ltd. Up To Date 10 JULY 2012.SO Indra Ltd. Co. Has Charged 10% Interest You To Calculate Simple Interest On Credit Amount On Per Day Basis.**

**SOLUTION:**

To complete interest on credit amount

Note: You Must Firstly Change The Date (F2).



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Make an entry in credit note voucher (Ctrl+F8).

**Tally 9**  
 (c) Tally Solutions FZ-LLC, 1988-2006  
 http://www.tallysolutions.com  
 TallyGold - Multi-User  
 SL No. : BM@-2007  
 P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help  
 Accounting Voucher Creation Use of Interest Ctrl + M  
**Credit Note** No. 1 Voucher Class : Simple Interest 10-Jul-2012 Tuesday  
 Ref. :  

Particulars	Debit	Credit
Cr Indra Ltd Company		10,988.47
Dr Interest Paid	10,988.47	
	<b>10,988.47</b>	<b>10,988.47</b>

 Narration:  
 Calculator ODBC Server Ctrl + N  
 Gateway of Tally --> Accounting Voucher Creation 9 - Release 1 (English) Wed, 20 Feb, 2013 18:12:20

To See Interest Calculation Party wise & Bill wise →DSIL

**Tally 9**  
 (c) Tally Solutions FZ-LLC, 1988-2006  
 http://www.tallysolutions.com  
 TallyGold - Multi-User  
 SL No. : BM@-2007  
 P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help  
 Ledger Interest Use of Interest Ctrl + M  
 Ledger : Indra Ltd Company 1-Apr-2012 to 10-Jul-2012  

Date	Ref. No.	Opening Amount	Pending Amount	Interest
12-May-2012	1	1,49,100.00 Cr	1,60,088.47 Cr	2,001.62 Cr
1,49,100.00 Cr 22-May-2012 10-Jul-2012 49 days 10 % 2,001.62 Cr				
		1,49,100.00 Cr	1,60,088.47 Cr	2,001.62 Cr

 Calculator ODBC Server Ctrl + N  
 Gateway of Tally --> Display Menu --> Statements of Accounts --> Interest Calculations --> Ledger Interest 9 - Release 1 (English) Wed, 20 Feb, 2013 18:16:32



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER-19 USE OF MAINTAIN COST CENTER

*Q. Miss teena is an owner of quality ltd. Com. there is Mr. HEMANT QURASHI is a HR in com. Mr. hemant has hired same employee to company. miss teena is required to her accountant to pay salary her company's employee on date 30-july-2012 through Bank, as salary detail is given bellow:*

S. NO	EMPLOYEES NAME	SALARY
1	MANSI VERMA	15000
2	MOHIT JAIN	14500
3	SHIV SONI	22500
4	AJAY PRASAD	18000

**SOLUTION:**

1. Create company
2. Press F11 key → Select Accounting features → Maintain Cost Center → yes
3. Create the mention bellow ledger.

LEDGER NAME	UNDER GROUP	COST CENTER APPLICABLE	Opening Balance
Salary	Indirect expenses	Yes	-----
HDFC Bank	Bank Account	-----	100000

3. Create the cost center bellow:

**Account Info → Cost Center → Multiple Cost Center → Create**

COST CENTER	UNDER
Mansi verma	Primary
Mohit jain	Primary
Shiv soni	Primary
Ajay Prasad	Primary

Make  
an



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### entry in payment voucher (F5)

**Tally 9**  
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 TallyGold - Multi-User  
 SI. No. : BM@-2007  
 P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help  
**Accounting Voucher Alteration (Secondary) DTI COMPUTER MATHURA** Ctrl + M  
**Payment** No. 1 30-Jul-2012 Monday  
 Account : Hdfc Bank  
 Cur Bal : 1,00,000.00 Dr  
**Particulars** **Amount**  
**Salary** 70,000.00  
 Cur Bal : 70,000.00 Dr  
 Mansi Verma 15,000.00 Dr  
 Mohit Jain 14,500.00 Dr  
 Shiv Soni 22,500.00 Dr  
 Ajay Prasad 18,000.00 Dr  
 Narration:  
 Being paid salary to all employee  
 70,000.00  
 Calculator ODBC Server Ctrl + N  
 Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) 9 - Release 1 (English) Thu, 21 Feb, 2013 15:47:12

5. To see the display Report of cost center detail: **Display**→**Statement of Accounts** →**Cost Center** →**Cost category summary(DSCC)**

**Tally 9**  
 (c) Tally Solutions FZ-LLC, 1988-2006  
 http://www.tallysolutions.com  
 TallyGold - Multi-User  
 SI. No. : BM@-2007  
 P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help  
**Cost Breakup of Ledger DTI COMPUTER MATHURA** Ctrl + M  
**Particulars** **Transactions** **Closing Balance**  
 Debit Credit  
**Primary Cost Category** 70,000.00 70,000.00 Dr  
 Ajay Prasad 18,000.00 18,000.00 Dr  
 Mansi Verma 15,000.00 15,000.00 Dr  
 Mohit Jain 14,500.00 14,500.00 Dr  
 Shiv Soni 22,500.00 22,500.00 Dr  
 Calculator ODBC Server Ctrl + N  
 Gateway of Tally --> Display Menu --> Statements of Accounts --> Display Cost Centres --> Cost Breakup 9 - Release 1 (English) Thu, 21 Feb, 2013 15:48:45



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

**CHAPTER – 20 MAINTAIN COST CATEGORY**

Q. Miss teena is a director of DTI. DTI provide three type of courses such as computer course academic course and professional course miss teena is required you to update fees slip register of particular student with corse providing course available bellow:

Computer	M.S Office, Tally, Dtp, Java
Academic	Account, Math, Science
professional	English Speaking, Pd, Gd.

Student fees detail; is given bellow:

Date	Student name	Course name	Fees detail
15-5-12	Yash	Tally	3500
15-5-12	Mukesh	Tally	3500
16-5-12	Neha	DTP	4000
16-5-12	Vinita	DTP	4000
17-5-12	Shivani	M.s office	2500
17-5-12	Shalini	M.s Office	2500
17-5-12	Mohit	account	800
18-5-12	Devesh	Math	1200
18-5-12	Lavesh	Math	1200
19-5-12	Rajesh	Science	1000
19-5-12	Geeta	PD	1600
19-5-12	Sunita	GD	1200
19-5-12	anshu	English speaking	2500

SOLUTION:

1. Create company
2. Press F11 key → accounting features → maintain cost center → yes
  - **Maintain cost category → yes**
  - **More than one category → yes**
3. Create the cost category as bellow:  
**Account Info → Cost Category → Create**

Computer	Primary
Academic	Primary
professional	Primary

4. Create mention cost center with corresponding category:  
**Account info → Cost Center → Multiple Cost center → Create**

COST CATEGORY	Name of COST CENTER				Under
Computer	Ms office	Tally	DTP	Java	Primary
Academic	Account	math	Science		Primary



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Professional	Eng spk	GD	PD	Primary
--------------	---------	----	----	---------

5. Create the mention below ledger:

**Account infodger → Multiple Ledger → Create →**

Ledger Name → Yash, Mukesh, Neha, Vinita, Shivani, shalini, Mohit, Devesh, Lovesh, Rajesh, Geeta, Sunita, Anshu Under indirect income

**Is Cost Center Applicable → Yes**

6. Make An Entry of all students through Date wise In Receipt Voucher: (F6)

S.No.	Category	Name of Cost Centre	Under
1.	ACADEMIC	Account	<input type="checkbox"/> Primary
2.	COMPUTER	DTP	<input type="checkbox"/> Primary
3.	PROFESSIONAL	English Speaking	<input type="checkbox"/> Primary
4.	PROFESSIONAL	GP	<input type="checkbox"/> Primary
5.	COMPUTER	Java	<input type="checkbox"/> Primary
6.	ACADEMIC	Math	<input type="checkbox"/> Primary
7.	COMPUTER	M.S Office	<input type="checkbox"/> Primary
8.	PROFESSIONAL	PD	<input type="checkbox"/> Primary
9.	ACADEMIC	Science	<input type="checkbox"/> Primary
10.	COMPUTER	Tally	<input type="checkbox"/> Primary

To see  
Display  
Report  
cost  
center  
and  
cost  
category  
detail.  
DFCC

Particulars	DTI For 1-Apr-2012		Closing Balance
	Debit	Credit	
<b>ACADEMIC</b>			4,200.00
Account			800.00
Math			2,400.00
Science			1,000.00
<b>COMPUTER</b>			20,000.00
DTP			8,000.00
M.S Office			5,000.00
Tally			7,000.00
<b>PROFESSIONAL</b>			5,300.00
English Speaking			2,500.00
GD			1,200.00
PD			1,600.00

Ch



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Ques. Miss teena is an owner of Quality ltd. co. she has hired an accountant in company to maintain company budget expenses .she has provided estimate budget expenses for 1 month on date 1-4-2012to 30-4-2012 below

Expenses	Electricity	Convenes bill	Telephone bill	Advertisement	Office expenses	TOTAL
<b>Expected Amt</b>	6000	2500	3500	2000	1000	15000
<b>Actual Amt</b>	5500	3000	4000	2000	1500	16000

She has required you to update the budget and control in tally and phrase guide her in necessary steps.

### SOLUTION:

1. Create company.
2. Press F11 Key →Accounting Features →**Maintain Budget And Control** →Yes
3. Create the mention below ledger.

Account Info →ledger → Create

Ledger name	Electricity	Convenes bill	Telephone bill	Advertisement	Office expenses
<b>Under group</b>	<b>Indirect expenses</b>				

4. create the Company Expenses Budget  
Account info →budget→ create  
Budget dialog box will be shown on screen as:

**Budget Creation** Ma

Name : Company Expenses  
Under :  Primary

Period of Budget		Set / Alter Budgets of	
From	To	Groups	Ledgers
1-Apr-2012	30-Apr-2012	Yes	Yes

Maintain Budget and Control		
Group Budgets Under 'Company Expenses' (From 1-Apr-2012 to 30-Apr-2012)		
Account Name	Type of Budget	Amount
Indirect Expenses	On Closing Balance	15,000.00

*make Indirect exp group 1*

Maintain Budget and Control		
Ledger Budgets Under 'Company Expenses' (From 1-Apr-2012 to 30-Apr-2012)		
Account Name	Type of Budget	Amount
Electricity Bill	On Closing Balance	6,000.00
Conveyance Bill	On Closing Balance	2,500.00
Telephone Bill	On Closing Balance	3,500.00
Advertisement	On Closing Balance	2,000.00
Office Exp	On Closing Balance	1,000.00

*Make Expected Ledger amount 1*



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Name : Company Expenses budget  
 Under : Primary  
 From : 1-4-2012 To 30-4-2012 Group → Yes → Select Account Name (Indirect Expense ) → Type Of Budget (on Closing Balance) → Amount (15000)  
 Ledger → Yes → Select Account Name (Ledger Name ) → Type Of Budget (on Closing Balance) → Amount (Corresponding amount with Ledger)

### 5. Make an entry in payment voucher of all actual Expenses (F5)

Expenses	Electricity	Convenes bill	Telephone bill	Advertisement	Office expenses	TOTAL
<b>Actual Amt</b>	5500	3000	4000	2000	1500	16000

### TO SHOW DISPLAY REPORT OF COMPANY EXPENSE BUDGET

**DISPLAY → TRIAL BALANCE → SELECT INDIRECT EXP → PRESS ENTER ALT+B**

Tally 9
TallyGold - Multi-User

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Sl. No. : BM@-2007

http://www.tallysolutions.com
SI. No. : BM@-2007

P: Print
E: Export
M: E-Mail
U: Upload
L: Language
K: Keyboard
H: Help

Group Summary
Maintain Budget and Control
Ctrl + M

Particulars	Indirect Expenses Maintain Budget and Control		Indirect Expenses Maintain Budget and Control		Indirect Expenses Maintain Budget and Control	
	1-Apr-2012 to 30-Apr-2012 Company Expenses		1-Apr-2012 to 30-Apr-2012 Actuals		1-Apr-2012 to 30-Apr-2012 Company Expenses Variance	
	Closing Balance		Closing Balance		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Advertisement	2,000.00		2,000.00	100.00%		
Conveyance Bill	2,500.00		3,000.00	120.00%	(-)500.00	(-)20%
Electricity Bill	6,000.00		5,500.00	91.67%	500.00	8.333%
Office Exp	1,000.00		1,500.00	150.00%	(-)500.00	(-)50%
Telephone Bill	3,500.00		4,000.00	114.29%	(-)500.00	(-)14.286%
<b>Grand Total</b>	<b>15,000.00</b>		<b>16,000.00</b>	<b>106.67%</b>	<b>(-)1,000.00</b>	

Calculator
ODBC Server
Ctrl + N

1 >

Gateway of Tally --> Display Menu --> Trial Balance --> Group Summary
9 - Release 1 (English)
Thu, 21 Feb, 2013
18:24:54



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER -22 USE OF PAYROLL PAY SLIP REGISTER

Tally payroll enables users to set up an implement salary structures, ranging from simple to complex as per the organization requirements. You can also align and auto mate payroll process and directly integrate them with main stream accounting applications

Tally payroll also supports configurable format for pay slip printing, flexible salary , attendance leave and overtime registers gratuity and accept reports.

**Q.** Miss teena is an owner of quality Ltd Company. She has an accountant to maintain the payroll register of each employee in her department. Employee salary detail's given below for the month of April:

Employee name	KALPANA AGRAWAL	MANISH VERMA	PREETI SHARMA
<b>Basic salary</b>	10000	15000	20000
<b>HRA</b>	8%	8%	8%
<b>DA</b>	6%(BS+HRA)	6%(BS+HRA)	6%(BS+HRA)
<b>Medical allowance</b>	1800 PM	1800 PM	1800 PM
<b>Tiffin allowance</b>	500 Per month	500 Per month	500 Per month
<b>Overtime</b>	100 Per Hour	100 Per Hour	100 Per Hour
<b>Provident fund</b>	As per scale	As per scale	As per scale
<b>Conveyance</b>	800	800	800
<b>Gratuity</b>	As per scale	As per scale	As per scale
<b>Professional tax</b>	As per scale	As per scale	As per scale

Miss Teena found report in attendance register of all three employees ending the month of April.

EMPLOYEE NAME	ABSENT	OVERTIME	CASUL LEAVE
Kalpana Agrawal	2	8 hours	1
Manish verma	4	6 hours	2
Preeti Sharma	3	10 hours	2

**SOLUTION:**

1. **Create Company**
2. **PRESS F11 KEY →ACCOUNTING FEATURES →MAINTAIN PAYROLL →YES  
MORE THAN ONE PAYROLL/COST CATEGORY →YES**
3. **CREATE THE PAYROLL INFO DETAIL**

Payroll info →unit (work) →create →simple →symbol →day, month, hour, compound →Symbol  
→day of 24 hours, month of 30 days

4. **CREATE THE ATTENDANCE/PRODUCTION TYPE**

Payroll Info →Attendance / Production Type →Create →

Name	Attendance type	Period type
Absent	leave without pay	Days
casual Leave	leave with pay	Days



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Overtime                      production                      Days of 24 hour

### 5. CREATE THE EMPLOYEE GROUP

Payroll Info → Employee Group → Create → Category → Press Alt + C → Mathura → Name → Sales Dept → Under Primary

### 6. CREATE THE EMPLOYEE DETAIL

Payroll Info → Employees → Create →

General Info		Payment Details		Passport & Visa Details	
Employee Number	: E001	Bank Name	: Hdfc	Passport Number	: E5126
Designation	: Manager	Branch	: Mathura	Country of Issue	: India
Function	: Sales	Bank A/c Number	: 12100001216	Passport Expiry Date	: 15-Aug-2013
Location	: Mathura	<b>Statutory Details</b>		Visa Number	: 1212
Gender	: Female	Employee I.T. PAN	: Asqp363612	Visa Expiry Date	: 15-Aug-2013
Date of Birth	: 12-Apr-1986	PF Account Number	: 123456789	<b>Contract Details</b>	
Blood Group	: a++	ESI Number	: 1234567489	Work Permit Number	: 121215
Father / Mother Name	: Shri Raman Lal			Contract Start Date	: 12-Jun-2012
Address	: Hno. 34 C Krishna Nagar Mathura			Contract Expiry Date	: 13-Mar-2013
Contact Numbers	: 123456789				
E-Mail ID	: kalpan@gmail.com				

### 7. CREATE THE PAY HEAD

Payroll Info → Pay Head → Create →

Head Name	Basic salary(1)	Medical allowance(2)	DA(3)	HRA(4)	Tiffin allowance(5)	Overtime (6)
<b>Pay head Type</b>	Earning for employee	Earning for employee	Earning for employee	Earning for employee	Earning for employee	Earning for employee
<b>Under</b>	Indirect expenses	Indirect expenses	indirect expenses	Indirect exp	Indirect expense	Indirect expense
<b>Calculation type</b>	On attendance basis	On attendance	as compute value	as compute value	Flat Rate	on production
<b>Attendance/leave with pay</b>	Not applicable	Not applicable	—	—	—	—
<b>Leave without pay</b>	Absents	Absent	—	—	—	—



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

<b>Calculation period</b>	Month	Month	—	—	Month	—
<b>Per day calculation basis</b>	As per calendar period	As per calendar period	—	—	—	—
<b>Compute</b>			On specified formula	on specified formula	—	—
<b>Function</b>			Add pay head	Add pay head	—	—
<b>Pay head</b>			Basic salary	Basic salary +DA	—	—
<b>Slab type</b>			%age	%age	—	—
<b>Value basis</b>			10%	12%	—	—

*Note: Apart from above pay head we need to create some other pay head which is given below with necessary steps:*

**7(a) How to create gratuity?**

**Payroll Info → Pay Head → Create**

**Pay Head Name :** Gratuity

**Pay Head type :** Gratuity

**Under :** current liability →

Fill up Gratuity Slab for gratuity calculation Detail as Given Right Side of the page.

Slab Rate details for Gratuity Calculation		
Gratuity Days of a Month		25
Number of Months		Eligibility days for Gratuity Calculation per year
From	To	
1	15	25
16	24	25
25		25

**7(b).How To Create Provident Fund?**

**Payroll Info → Pay Head → Create**

**Pay Head Name :** provident fund

**Pay Head Type :** Employee's statutory deduction

**Under :** current liability

**Calculation type :** as computed value

**Compute :** on specified Formula → **Function**

**(Add pay Head) → Pay Head (Basic Salary) → Function (Add pay Head) → Pay Head (DA) →**

Define pay scale for provident fund as given Right side of the Page.

Computation Info				
Compute		: On Specified Formula		
Specified Formula : Basic Salary + DA				
Effective From	From Amount	Amount Upto	Slab Type	Value Basis
1-Apr-2012		12,000.00	Percentage Percentage	0 % 12 %

**7©. How to create professional tax?**

**Payroll Info → Pay Head → Create**

**Pay Head Name :** professional tax

**Pay Head Type :** Employee's statutory deduction

**Under :** current liability

Computation Info				
Compute		: On Current Earnings Total		
Effective From	From Amount	Amount Upto	Slab Type	Value Basis
1-Apr-2012		3,000.00	Value	0
	3,000.00	4,999.00	Value	30
	4,999.00	7,999.00	Value	60
	7,999.00	9,999.00	Value	100
	9,999.00	14,999.00	Value	150
	14,999.00		Value	200



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

**Calculation type** : as computed value

**Compute** : on current earning total

Define pay scale for professional Tax as given Right side of the Page.

### 7(d).How to create the salary payable head?

**Payroll Info** → **Pay Head** → **Create**

**Pay Head Name** : salary detail

**Pay Head Type** : not applicable

**Under** : current liability

how to entered the employees salary detail

payroll info → salary detail → create

select name of employee (kalpana) → under sales department → define salary detail structure as given question.

**After entered detail you will see on screen as given below:**

Effective From	Pay Head	Rate	Per	Pay Head Type	Calculation Type	Computed On
1-Apr-2012	Basic Salary	10,000.00	Months	Earnings for Employees	On Attendance	Basic Salary
	HRA			Earnings for Employees	As Computed Value	Basic Salary + Basic Salary
	DA			Earnings for Employees	As Computed Value	Basic Salary + Basic Salary
	Conceance	800.00	Months	Earnings for Employees	On Attendance	
	Medical Allowance	1,800.00	Months	Earnings for Employees	On Attendance	
	Tiffin Allowance	800.00	Months	Earnings for Employees	Flat Rate	
	Gratuity			Gratuity		
	Overtime	100.00	Hour	Earnings for Employees	On Production	
	Employee PF			Deductions from Employees	As Computed Value	Basic Salary + DA
	Professional Tax			Employees' Statutory Deductions	As Computed Value	On Current Earnings Total

**NOTE: Same way entered salary detail of employee MANISH VERMA and PREETI SHARMA**

### 8. Make an entry in Attendance voucher (Ctrl+F5)

EMPLOYEE NAME	ABSENT	OVERTIME	CASUAL LEAVE
---------------	--------	----------	--------------



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Kalpana	2	8 hours	1
Manish	4	6 hours	2
Preeti	3	10 hours	2

### 9. MAKE AN ENTRY IN PAYROLL VOUCHER(CTRL+F4)

Payroll voucher → Ctrl+F4 → Account → Select (Salary Payable) → Press Alt+A( To Payroll Auto Fill)→ fill up the Employee Filter form as given right side of the page.

The screenshot shows the Tally 9 interface for a Payroll Voucher Alteration (Secondary) for the account 'Salary Payable'. The current balance is 15,026.67 Cr. The voucher is dated 30-Apr-2012. The employee filter is set to 'Mathura'. The payroll details for 'Kalpana' are shown, including Basic Salary (9,333.33), HRA (746.67), DA (1,120.00), Conceyance (746.67), Medical Allowance (1,680.00), Tiffin Allowance (800.00), Overtime (800.00), and Professional Tax (200.00). The total amount is 15,026.67 Dr. The narration is '1-Apr-2012 to 30-Apr-2012'.

**Same way you can entered salary of manish and preeti employees in payroll voucher(Ctrl+F4)**

**Answer**

**Manish Net Salary →17006.13**

**Preeti Net Salary →22820.80**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

**See Payroll Display Report**

**Display → Payroll Reports → Statements Of Payroll → Pay Slip (DPPP)**

**Tally 9**  
(c) Tally Solutions FZ-LLC, 1988-2006  
<http://www.tallysolutions.com>  
TallyGold - Multi-User  
SI. No. : BM@-2007

P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help

**Payslip** DTI Ctrl + M X

**Payslip for April-2012**  
**Kalpana**

Employee Number : E001 PF Account Number : 123456789  
Function : Sales Employee I.T. PAN : Asqp363612  
Designation : Manager Bank Details : 12100001216, Hdfc, Mathura  
Location : Mathura ESI Number : 1234567489  
Passport Details : E5126 Visa Expiry Date : 15-Aug-2013

Attendance Details	Value
ABSENT	2 Days
Casual Leave	1 Days
OVERTIME	8 Hour

Earnings	Amount	Deductions	Amount
Basic Salary	9,333.33	Employee PF	
HRA	746.67	Professional Tax	200.00
DA	1,120.00		
Conceyance	746.67		
Medical Allowance	1,680.00		
Tiffin Allowance	800.00		
Overtime	800.00		
<b>Total Earnings</b>	<b>15,226.67</b>	<b>Total Deductions</b>	<b>200.00</b>
		<b>Net Amount</b>	<b>15,026.67</b>

Calculator ODBC Server Ctrl + N

Gateway of Tally --> Display Menu --> Payroll Reports --> Statements of Payroll --> Payslip | 9 - Release 1 (English) | Sat, 23 Feb, 2013 | 17:01:11

**you can see other also payroll report like as**

- ✓ Attendance sheet (DPA)
- ✓ Attendance Register (DPT)
- ✓ Gratuity (DPG)
- ✓ Pay Sheet (DPPS)



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER -23 USE OF REVERSING JOURNAL AND OPTIONAL VOUCHER

Reversing journal and optional voucher is used to temporary delete entry and make optional voucher.

Q. Mr Rohit is working in a company. Just now he has no more experience in tally, by mistake he make an duplicate entry. Now, he wants to temporary delete entry of installment which is given advance cash to Chirag Ltd company. So he can adjust installment 1, 00,000 Rs. is equal to five installments. He did not receive the entry of the month of July.

For adjusting the entry of receipt voucher make optional voucher →

#### SOLUTION:

1. Create company.

2. Create the mention below ledger:

Press F11 Key → Accounting Feature → Use Reversing & optional voucher → Yes

#### LEDGER NAME                      UNDER GROUP

Chirag Ltd. com.                      Loan & advance

6. Make a first entry in payment voucher on date 1.6.2012.

Chirag Ltd com                      Dr → 100000

New Reference → CHR006/12

Cash                                      Cr → 100000

7. Make an entry in receipt voucher in five installments.

8. to Remove OR delete temporary delete entry from ledger

9. open ledger of chirag Ltd.(DAL) → select entry → month of July → open entry → press ctrl +I to make 3 optional voucher for temporary delete.

Particulars	Debit	Credit
Cr Chirag Ltd Company Cur Bal : 20,000.00 Dr Agst Ref 1	20,000.00	
Dr Cash Cur Bal : 20,000.00 Cr		20,000.00
		20,000.00
		20,000.00



# **SESSION-4**

## **STATUTORY &**

## **TAXATION**

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## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER -24 SERVICE TAX DETAIL

#### What is service tax?

The person providing the service (service provider) has to pay the service tax in such manner and with in such period as prescribed in the service tax rules. The payment of service tax should be made on only on receipt of the value of taxable services. Service tax is payable on all taxable services rendered in India weather to an Indian of foreign client

Few services under service tax

advertising agency ,air travel agent ,beauty treatment ,cable operator ,commercial training or coaching ,construction services , courier agency franchisee , internet café , health and finance services ,travel agent ,telephone etc.

**Q. M/s Cristal services (P) Ltd. is a company which manage services to their customer and Supplier .The company Services and supplier and customer details Detail as given below:**

#### Solution:

1. Create Company  
Press Alt+F1 Key → Company info → Create Company →Cristal Service (p) Ltd.
2. Press F11 Key →Statutory & Taxation →Enable Service Tax Detail →Yes  
Set / Alter Service Detail →Yes

Company Service Tax Details		Division	
Service Tax Registration No.	: ACCPL1254NST254	Code	: 090406
Date of Registration	: 1-Apr-2000	Name	: DIVISION III
Assessee Code	: ACCPL1254NST254	Range	
Type of Organisation	: Company - Resident	Code	: 0562
Major Service Category Name	: Business Support Services	Name	: AGRA
Credit Adjustment(%)	: 20	Commissionerate	
		Code	: 58
		Name	: UTTAR PRADESH
Focal Bank Details			
Focal Bank Code	: 0213		
Focal Bank Name	: INDIAN BANK		
Focal Bank Address	: BHAGWAN TAKIJ AGRA		

#### 3. Create The Mentioned Below Ledger

Account Info → Ledger → Create →

LEDGER NAME	UNDER	IS SERVICE TAX APPLICABLE	CATEGORY	EXEMPTION DETAIL
Advertising services	Direct expenses	yes	Advertising agency	.....
Placement services	Direct expenses	Yes	Management , maintenance or repair	.....



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

Telephone Services	Direct Expenses	Yes	Telephone services	.....
Convention Services	Direct Income	Yes	Convention	.....
Event Management Services	Direct income	Yes	Event Management	.....
Excel agencies	Sundry Debtors	Yes	.....	Not applicable
Kartik agencies	Sundry Debtors	Yes	.....	Not Applicable
Aol Solution	Sundry Debtors	Yes	.....	Exempt
Kryption agencies	Sundry Creditors	Yes	.....	Not applicable
Shreya communication	Sundry Creditors	Yes	.....	Not applicable
Smart agencies	Sundry Creditors	Yes	.....	Not applicable
Indian bank	Bank account	.....	.....	.....

LEDGER NAME	UNDER	TYPE OF DUTY/TAX	CATEGORY NAME
Input St-Advertising Services	Duties & Taxes	Services Tax	Advertising agency
Input St-Placement Services	Duties & Taxes	Services Tax	Management, Maintenance or repair
Input St-Telephone Services	Duties & Taxes	Services Tax	Telephone services
Service Tax @12.36%	Duties & Taxes	Services Tax	Event Management
Services Tax-Convention Services	Duties & Taxes	Services Tax	Convention

**Following Transaction Has Made -**

- ❖ **Q1 .On April 5, 2012 M/s Cristal services (p ltd) received a Purchase Invoice646/ST/08-09 for Advertising Services rendered by M/S Krypton Agency for the Rs 25000 with service tax @12.36%**

**Solution:**

- ❖ Make an Entry in **Purchase Voucher (F9)** → Press **Alt+I** Command Item Invoice Mode)
- ❖ Change Voucher Date(**F2**)→ **April 5, 2012**
- ❖ Select Parties Account Name → **M/S Krypton Agency**
- ❖ Select Particular → **Advertising Services** →Enter Amount →**25000**
- ❖ Select Particular → **Input St-Advertising Services** →Press Enter to View Service Tax Detail
- ❖ Enter Purchase invoice Bill No →Type of Ref →**New Ref** →**646/ST/08-09**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

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**Q2. On April 8, 2012 M/s Cristal Services P(Ltd) received a Purchase Invoice 647/ST/08-09 for Placement Services rendered by M/S Smart Agencies for Rs 50000 with service Tax @12.36%**

**Solution:**

- ❖ Make an Entry in **Purchase Voucher (F9)** → Press **Alt+I** Command Item Invoice Mode)
- ❖ Change Voucher Date(F2)→ **April 8, 2012**
- ❖ Select Parties Account Name → **M/S Smart Agencies**
- ❖ Select Particular → **Placement Services** →Enter Amount →**50000**
- ❖ Select Particular → **Input St-Placement Services** →Press Enter to View Service Tax Detail
- ❖ Enter Purchase invoice Bill No →Type of Ref →**New Ref** →**647/ST/08-09**

**Q3 .ON April 13 2012 M/s Cristal services (p ltd) received a Purchase Invoice 874/ST/08-09 for Telephone Services rendered by M/s Shreya Communication for Rs. 40000 with services tax @12.36.%**

**Solution:**

- ❖ Make an Entry in **Purchase Voucher (F9)** → Press **Alt+I** Command Item Invoice Mode)
- ❖ Change Voucher Date(F2)→ **April 13, 2012**
- ❖ Select Parties Account Name → **M/s Shreya Communication**
- ❖ Select Particular → **Telephone Services** →Enter Amount →**40000**
- ❖ Select Particular → **Input St-Telephone Services** →Press Enter to View Service Tax Detail
- ❖ Enter Purchase invoice Bill No →Type of Ref →**New Ref** →**874/ST/08-09**

**Q4. On April 18, 2012 M/s Cristal services (P) Ltd raised a Sales Invoice 654/08-09 for Event Management Services rendered to M/s. Karthik Agencies for Rs. 60000 with Service Tax @12.36%**

**Solution:**

- ❖ Make an Entry in **Sale Voucher (F8)** → Press **Alt+I** Command Item Invoice Mode)
- ❖ Change Voucher Date(F2)→ **April 18, 2012**
- ❖ Select Parties Account Name → **M/s. Karthik Agencies**
- ❖ Select Particular → **Event Management Services** →Enter Amount →**60000**
- ❖ Select Particular → **Service Tax @12.36%**→Press Enter to View Service Tax Detail
- ❖ Enter Sales invoice Bill No →Type of Ref →**New Ref** →**654/08-09**

**Q5. On April 25, 2012 M/s Cristal services (P) Ltd Raised A Sales Invoice 670/08-09 On Excel Agencies for Rs 35000 i.e., Rs 30000 as Event Management Services and Rs. 5000 towards Furniture hiring expenses with Service Tax @12.36%**



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

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**Solution:**

- ❖ Make an Entry in **Sale Voucher (F8)** → Press **Alt+I** Command (Item Invoice Mode)
- ❖ Change Voucher Date(F2)→ **April 25, 2012**
- ❖ Select Parties Account Name → **M/s. Excel Agencies**
- ❖ Select Particular → **Event Management Services** →Enter Amount →**35000**
- ❖ Select Particular → **Service Tax @12.36%**→Press Enter to View Service Tax Detail
- ❖ Enter the **Expenses** Amount →**5000**
- ❖ Enter Sales invoice Bill No →Type of Ref →**New Ref** →**670/08-09**

**Q6 .On April 30, 2012** M/s Cristal services (p ltd) raised a **Sales Invoice** for **Convention Services** rendered to **M/s. Karthik Agencies** for **Rs 75000** with service tax 12.36%.

**Solution:**

- ❖ Make an Entry in **Sale Voucher (F8)** → Press **Alt+I** Command (Item Invoice Mode)
- ❖ Change Voucher Date(F2)→ **April 30, 2012**
- ❖ Select Parties Account Name → **M/s. Karthik Agencies**
- ❖ Select Particular → **Convention Services** →Enter Amount →**75000**
- ❖ Select Particular → **Services Tax-Convention Services** →Press Enter to View Service Tax Detail
- ❖ Enter Sales invoice Bill No →Type of Ref →**New Ref** →**671/08-09**

**Q7. On May 8, 2012** M/s Cristal services (P) Ltd raised a **Sales Invoice** for **Event Management Services** rendered to **M/s. AOL Solutions, A unit in special Economic Zone** for **Rs. 65000**.

**Solution:**

- ❖ Make an Entry in **Sale Voucher (F8)** → Press **Alt+I** Command (Item Invoice Mode)
- ❖ Change Voucher Date(F2)→ **May8, 2012**
- ❖ Select Parties Account Name → **M/s. AOL Solutions**
- ❖ Select Particular → **Event Management Services** →Enter Amount →**65000**
- ❖ Select Particular → **Service Tax @12.36%**→Press Enter to View Service Tax Detail
- ❖ Enter Sales invoice Bill No →Type of Ref →**New Ref** →**672/08-09**

**Q8. On June 10, 2012** M/s Cristal services (P) Ltd raised a **Sales Invoice 910/08-09** for **Event Management Services** rendered to **M/s Karthik Agencies** for **Rs 150000**. invoice includes the expenses of **Rs. 25000** incurred by M/s Crystal Services P (Ltd) (as an agent) for hiring Dusters.

**Solution:**

- ❖ Make an Entry in **Sale Voucher (F8)** → Press **Alt+I** Command (Item Invoice Mode)



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

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- ❖ Change Voucher Date(F2) → **June10, 2012**
- ❖ Select Parties Account Name → **M/s Karthik Agencies**
- ❖ Select Particular → **Event Management Services** → Enter Amount → **150000**
- ❖ Select Particular → **Service Tax @12.36%** → Press Enter to View Service Tax Detail
- ❖ Enter Expenses Amount → **25000**
- ❖ Enter Sales invoice Bill No → Type of Ref → **New Ref** → **910/08-09**

**Q9.** On **June 12, 2012** Received **Rs 232644** from **M/s Karthik Agencies** vide cheque no. 568901.towards sales bill no. 654/08/09(67344) and 910/08/09 (165300).

**Solution:**

- ❖ Make an Entry in **Receipt Voucher (F6)** →
- ❖ Change Voucher Date(F2) → **June12, 2012**
- ❖ Select Parties Account Name → **Indian Bank**
- ❖ Select Particular → **M/s Karthik Agencies** → Enter Amount → **232644**
- ❖ Select Sales invoice Bill No → Type of Ref → **Adjst Ref** → **654/08/09(67344)& 910/08-09(165300)**

**Q10.** On **June 18, 2012** Received **Rs 20000** from **M/s Excel Agencies** in part settlement of bill No **670/08-09**, vide Cheque no. 568905.

**Solution:**

- ❖ Make an Entry in **Receipt Voucher (F6)**
- ❖ Change Voucher Date(F2) → **June18, 2012**
- ❖ Select Parties Account Name → **Indian Bank**
- ❖ Select Particular → **M/s Excel Agencies** → Enter Amount → **20000**
- ❖ Select Sales invoice Bill No → Type of Ref → **Adjst Ref** → **670/08-09 (20000)**

**Q11.** On **June 20, 2012**, Payment of Rs 56180 is made towards bill No. **647/ST/08-09** to **M/s Smart Agencies** towards the purchase Of **Placement Services** including Service Tax of 12.36% vide cheque No 541232.

**Solution:**

- ❖ Make an Entry in **Payment Voucher (F5)**
- ❖ Change Voucher Date(F2) → **June20, 2012**
- ❖ Select Parties Account Name → **Indian Bank**
- ❖ Select Particular → **M/s Smart Agencies** → Enter Amount → **56180**
- ❖ Select Purchase invoice Bill No → Type of Ref → **Adjst Ref** → **647/ST/08-09 (56180)**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

**Q12.** On June 26, 2012, part payment of Rs 35000 is made towards bill no 874/ST/08-09 to M/S. Shreya Communication including Service tax of 12.36% vide cheque no. 541356.

**Solution:**

- ❖ Make an Entry in **Payment Voucher (F5)**
- ❖ Change Voucher Date(F2)→ **June26, 2012**
- ❖ Select Parties Account Name → **Indian Bank**
- ❖ Select Particular → **M/S. Shreya Communication** →Enter Amount →**35000**
- ❖ Select Purchase invoice Bill No →Type of Ref →**Adjst Ref** → **874/ST/08-09 (35000)**

**Q13.** On July 5, 2012, Crystal Services (P) Ltd., Paid Service Tax of Rs 7416 towards **Event Management Services**, vide cheque 056330 for the month of June, 2012

**Solution:**

- ❖ Make an Entry in **Payment Voucher (F5)**
- ❖ Change Voucher Date(F2)→ **July 5, 2012**
- ❖ Dr →Service Tax @12.36%→ Press Enter→ Type of Ref-**Agst Ref**→Name - **Sale/1**→Amount -**7344**
- ❖ Payment Period → Yes→

Service Tax Payment Period	
From	: <b>1-Jun-2012</b>
To	: <b>30-Jun-2012</b>

**Before Paid Service Tax to Government To See Service Tax Payable Report →(DOSS)**

Service Tax Payable				SERVICE TAX			as at 1-Jul-2012			
Date	Ref. No.	Partys' Name	Category Name	Bill Value			Realised Value			Total Payable
				Assessa-ble Value	Service Tax	Cess	Assessa-ble Value	Service Tax Payable	Cess Payable	
18-Apr-2012	Sale/1	Kartik Agencies	Event Management	60,000.00	7,200.00	144.00	60,000.00	7,200.00	144.00	7,344.00
18-Apr-2012	Sales	1								7,344.00
25-Apr-2012	Sale/2	Excel Agencies	Event Management	30,000.00	3,600.00	72.00	15,515.10	1,861.81	37.24	1,899.05
25-Apr-2012	Sales	2								3,672.00
10-Jun-2012	Sale/6	Kartik Agencies	Event Management	1,25,000.00	15,000.00	300.00	1,25,000.00	15,000.00	300.00	15,300.00
10-Jun-2012	Sales	6								15,300.00
<b>Total</b>				<b>2,15,000.00</b>	<b>25,800.00</b>	<b>516.00</b>	<b>2,00,515.10</b>	<b>24,061.81</b>	<b>481.24</b>	<b>24,543.05</b>



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Tally 9											
(c) Tally Solutions FZ-LLC, 1988-2006											
<b>Tally</b>											
TallyGold - Multi-User											
http://www.tallysolutions.com											
SI. No. : BM@-2007											
P: Print    E: Export    M: E-Mail    O: Upload    L: Language    K: Keyboard    H: Help											
Ctrl + M											
Input Credit Form    SERVICE TAX    as at 30-Jun-2012											
Date	Ref. No.	Partys' Name/ Service Tax No.	Party Address	Category Name	Bill Value			Realised Value			Total Credit
					Assessab- le Value	Service Tax	Cess	Assessab- le Value	Service Tax Credit	Cess Credit	
8-Apr-2012	Purc/2	Smart Agencies		Management, Maintenance Or Repair	50,000.00	6,000.00	120.00	50,000.00	6,000.00	120.00	6,120.00
	8Apr2012 Purchase	2	6,120.00 Dr								
13-Apr-2012	Purc/2	Sherya Communication		Telephone Service	40,000.00	4,800.00	96.00	31,182.83	3,741.94	74.84	3,816.78
	13Apr2012 Purchase	3	4,896.00 Dr								
<b>Total</b>					<b>90,000.00</b>	<b>10,800.00</b>	<b>216.00</b>	<b>81,182.83</b>	<b>9,741.94</b>	<b>194.84</b>	<b>9,936.78</b>

*Befor Making Adjust Amount See Input Credit Form (DOSI)*

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## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Chapter -25 TAX COLLECTED AT SOURCE

#### What is TCS?

Tax has to be collected at source by the seller, while debiting the amount payable by the buyer to buyers account at the time of receipt such amount from the buyer in cash or issuing of cheque/ Draft or buying any other mode, whichever is earlier. The rate of tax should be applied as a percentage on the purchase price. Within ten days from the date of debit or receipt of the amount, the person collecting tax should issue a certificate of tax collected. The certificate shall be inform no 27D. The return of tax collection at source may be filed on computer media.

#### UNDER TCS A SELLER IS DEFINED AS ANY OF THE FOLLOWING:

**Central government, state government, any Local authority, any statutory Corporation or authority, any company, any partnership Firm, Co-operative society, any Individual/ HUF whose total sale or gross receipt exceeds prescribed monetary limits as specified under sec-44ab during the previous year.**

A buyer is classified as a person who obtains goods or right to receipt goods in any sale, auction, tender or any other mode. The following are not included:

- **Public Sector companies # Central government # state Government # Embassy of High commission**

#### Goods and transaction under TCS are listed below:

- Alcoholic Liquor for human consumption Indian made foreign liquor (IMFL).
- Tendu Leaves
- Timber Obtained under a forest lease
- Timber obtained by any mode other than under a forest Lease
- Any other forest produce not being timber or Tendu
- Scrap ( waste and scrap from the manufactured or mechanical working of material which is usable as such because of breakage, cutting up, wear and tear and other reasons)
- License or Leasing of parking lot, toll plaza.
- Mining and quarrying.
- Any Club, such as social clubs, Sports Club.

**The certificate of collection of tax and source has to be submitted inform no 27D. by person collecting within a week from the last day of the month in which the tax was collected.**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### PAYMENT OF TCS TO THE GOVERNMENT:

The tax collected is to be paid to the central government within one week of the last day of the month in which the tax was collected. This payment is made in any branch of reserve bank of India, state bank of India or any other authorized bank the payment is made accompanied by income tax chalan 281. If the tax is collected on behalf of the government, then the amount can be paid without the income tax amount chalan.

**TCS RETURN are to be filled quarterly, in addition to annual return.**

The quarterly returns are to be filled in form number 27 EQ on or before July 15 and January 15 respectively for the first 3 quarters of the financial year. For the last quarter, the returns are to be filled on or before April 30.

Annual returns are to be filled in Form Number 27E on or before June 30 of the following financial year.

**Q1. M/s Timber House P(Ltd) has raised sales invoice Bill 1200M15 on Party Mahindra Agency for Timber Lease and Tax collected At Source Timber Obtained Under Forest Lease with Freight 10% on Amount on Date 1-Apr-2012.**

**After that Timber House Ltd received Cheque 325456 of full settlement of bill from Mahindra Agency against Bill No - Bill 1200M15 on Date 1-May-2012 & Paid TCD Amount 2318 through Cheque TO Government on the same day.**

### **Solution:**

1. Create Company
2. Press F11 Key → Statutory And Taxation → Enable Tax Collected At Source → Yes  
Set/Alter TCS Detail → Yes
3. Fill Up TCS Collection Detail Form As given Right Side →
4. Create The Mentioned Below Ledger.

Ledger Name	Under Group	TCS Applicable
Mahindra Agency	Sundry Debtor	Yes
Tendu Leaves Sale	Sales A/c	---
Freight	Direct Expenses	

(A) Ledger Name → **UTI Bank** Under Group → **Bank Account** Opening Balance → 100000/-

(B) Ledger Name → **TCS On Sale** Under Group → **Duties & Tax** type of Duty/ Tax → TCS  
Nature of Goods / Contract/License/ Lease → **Timber Obtained Under Forest Lease**  
inventory values are affected → **NO**

Company TCS Collector Details	
Tax Assessment Number	<b>KOLS00033R</b>
Income Tax Circle/Ward (TCS)	: DALO-KOL-125
Collector Type	: Government
Name of person responsible	: KAMALKANT
Designation	: ACCOUNT MANAGER



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Name of Item	Quantity	Rate per	Amount
Timber Rate of Duty : 10	150 cft	300.00 cft	45,000.00
TCS		5.61 %	2,318.00
Freight		10 %	4,731.80
			<b>52,049.80</b>

Narration:  
150 cft

### 5. Make An Entry In Sale Voucher (F8)

Go to Gateway of Tally → Accounting voucher → F8: Sales Voucher

Entered Date of Sale of Timber Lease: **1-Apr-2012**

Parties A/c Name : **Mahindra Agency**

Sales Ledger : **Timber Sale**

**Define Name Of Items with quantity and rate as given question and allowed TCS on Timber with Freight 10% on amount.**

Make Ensure Sale Voucher Entry Figure As Given Below :

### 6. Make an Entry in Payment Voucher (F5) To Pay TCS Amount On Date 1-May-2012.

Go to Gateway of Tally → Accounting Voucher → F5: Payment

Account : UTI Bank

Particular : TCS → Amount Rs 253 → Cheque No → 325456

### 7. Make Entry In Receipt Voucher (F6)

Go To Gateway Of Tally → Accounting Voucher → F6: Receipt

Account : UTI Bank

Particular : Mehendra Agency → Amount Rs 52049 → Cheque No → 325456

### TAX COLLECTED AT SOURCE REPORT

- ✓ **To See TCS Outstanding Report Upto Date 30-Apr-2012**

Display → Statements Of Accounts → Tcs Outstanding → Payable : (DSUT)

- ✓ **See TCS Form No 27D, 27B**

Display → Statutory Reports → TCS Report →

**You Will See All Detail In Form No 27D & 27B**

Gateway of Tally ....  
Display Menu ....  
Statutory Reports ....

**TCS Reports**

Print Form 27D

ETCS Forms

Print Form 27B

Quit



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Chapter -26- Tax Deduction At Source

Mercer Pvt Ltd Company is situated at Gurgaon Haryana. Mr Anurag Sharma is working in this company to Fees For professional & Technical Services. Mr Anurag Sharma is getting Monthly Salary Rs 25000 Per Month From Company . Now Company Required you to deduct TDS on Mr. Anurag Sharma Salary. and Paid Salary To Anurag After Deduct TDS . Kindly Guide Right Steps to Accountant TO Deduct TDS on Salary In Tally?

Solution:

1. Create Company → **Mercer Pvt Ltd Company**
2. Press F11 Key → Statutory & Taxation → **Enable Tax Deducted At Source** → **Yes**  
**Set/ Alter TDS Details** → **Yes**

Company TDS Deductor Details	
Tax Assessment Number	: 12ACCPL50
Income Tax Circle/Ward (TDS)	: 12ACCPL50
Deductor Type	: Government
Name of person responsible	: KAPIL BHARDWAJ
Designation	: Director

3. Create The Mentioned Below Ledger →
  - ❖ Ledger Name : **Audit Fees** → Under : **Indirect Expenses**
  - ❖ Ledger Name : **Anurag Sharma** → Under : **Sundry Creditor** → is TDS Applicable : **Yes** → **Fill Up TDS Details As given Right Side on the screen**  
Fill Up Mailing Address Detail of Anurag sharma
  - ❖ Ledger Name : **TDS ON Salary** → Under : **Duties & Taxes** Type of duty/ Tax : **TDS** → Nature Of Payment : **Fees For Professional Or Technical Services**

TDS Details	
Deductee Type	: Company - Reside
Is Lower/No Deduction Applicable	? <b>No</b>

4. **Make an First Entry in Journal Voucher (F7)**

Go to Gateway Of Tally → Accounting Voucher → Journal Voucher(F7)

Dr..... → **Audit Fee** → Amount → **25000**

Cr ..... → **Anurag Sharma** → Amount → **25000**

5. **Make an Second Entry in Journal Voucher (F7)**

Go to Gateway Of Tally → Accounting Voucher → Journal Voucher(F7)

**DR**..... → **Anurag Sharma** → Press **Backspace** Key → Press **Alt+S** Key (To Deduct TDS ) → Press Enter to View TDS Detial → 1403 → Select Type of Ref → **New Ref : 12AP01** →

**TDS On Salary**

Cr ..... → **TDS ON Salary** → Amount → **1403**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### 6. Make An First entry in Payment Voucher (F5)

- ❖ Go to Gateway of Tally → Accounting Voucher → Payment Voucher (F5)
- ❖ Change voucher Date (F2) → **30-Apr-2012**
- ❖ Parties Account Name → **HDFC Bank**
- ❖ Particular → **Anurag Sharma** → Press Enter to View Bill No → **12AP01** → Amount : **23597**

### 7. Make An Second entry in Payment Voucher (F5)

- ❖ Go to Gateway of Tally → Accounting Voucher → Payment Voucher (F5)
- ❖ Change voucher Date (F2) → **30-Apr-2012**
- ❖ Parties Account Name → **HDFC Bank**
- ❖ Particular → **TDS On Salary** → Amount : **1403**

### TDS Report

- ✓ To See **TDS Computation Outstanding Report** → (DSST)
- ✓ To See **TDS Payable Report Before Paid TDS** → (DSSD)
- ✓ To Display **Print FORM 16A(DORT)**
- ✓ To Display **Print FORM 27A(DO)**

TDS Outstanding		Tax Deduction at Source	
TDS Payable		1-Apr-2012 to 15-Apr-2012	
Date	Ref. No.	TDS Ledger Name	Pending Amount
1-Apr-2012	Jrnl/2	TDS On Salary	1,403.00
1-Apr-2012	Journal	2	1,403.00 Cr

**TDS  
COMPU  
TATION  
FORM 1**

**TDS  
PAYABL  
E FORM  
1**

TDS Computation		Tax Deduction at Source								
TDS Computation		1-Apr-2012 to 30-Apr-2012								
Particulars	Amount Paid Payable Till Date	Tax Rate	Tax	Surcharge Rate	Surcharge	Addl Surcharge (Cess) Rate	Addl Surcharge (Cess)	Total TDS	Less: TDS Deducted Till Date	Net TDS to Deduct
Anurag Sharma										
TDS On Salary	25,000.00	5 %	1,250.00	10 %	125.00	2 %	28.00	1,403.00	1,403.00	



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

**Chapter 27- Value Added Tax**

Q10. JYOTI TADING COMPANY received purchase invoice Bill No- Pur00112/12 From M/s ShyamLal Bulakidas on Date 18- Aug2012 for the Following Stock with Vat Charge.

Item Name	Qty	Rate	Vat
Sugar	50 Qntl	3500/-	--
Rice	80 Qntl	2500/-	1%
Pulse	60 Qntl	7000/-	4%

**Solution:**

**1. Create Company**

2. Press F11 Key → Statutory & Taxation → **Enable Value Added Tax** → Yes  
**Set / Alter Vat Detail** → Yes

**3. Create mentioned Below Ledger**

Account info → Ledger → Create

- ❖ Ledger Name : **M/s Shyam Lal Bulakidas** → Under : **Sundry Creditor**
- ❖ Ledger Name : **Purchase** → Under **Purchase A/c** → Is Used Vat Return → **Yes**  
Default Vat/ Tax Class → **Not Applicable**
- ❖ Ledger Name : **Input VAT @1%** Under: **Duties & Taxes** → Type Of Duty : **VAT**  
Default Vat/ Tax Class → **Input Vat @1%**
- ❖ Ledger Name : **Input VAT @4%** Under: **Duties & Taxes** → Type Of Duty : **VAT**  
Default Vat/ Tax Class → **Input Vat @4%**

**4. Create inventory info detail**

- ❖ Inventory Info → Stock Group → Create → **Daily Needs**
- ❖ Inventory Info → Unit Of Measure → Create → **Qntl**
- ❖ Inventory info → Stock Items → Create → **Sugar, Rice, Pulse**

**5. Make an Entry in Purchase Voucher (F9)**

Go To Gateway Of Tally → Accounting Voucher → Select: **Purchase Voucher (F9)**

Press F12 Key → Use Comman Ledger A/c for Item Allocation → **NO**

Parties A/c Name : **M/s Shyam Lal Bulakidas & Vat/ Tax Class** → **Not Applicable**

**6. To Check Purchase Voucher Entry, Go to Next Page.....**

Q. JYOTI TADING COMPANY raised Sales invoice Bill No- Sal00112/12 To M/s Chandra Trading on Date 21- Aug2012 for the Following Stock with Vat Charge.

Item Name	Qty	Rate	Vat
Sugar	45 Qntl	4500/-	--
Rice	75 Qntl	3500/-	1%
Pulse	55 Qntl	8000/-	4%

**1. Create mentioned Below Ledger**





## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

**Q3. Jyoti Trading company paid Value added Tax Amount Rs 1425 to Government end the Date Of 31-Aug-2012 .**

**Solution :**

**1. Create the Mentioned Below Ledger**

Account Info → Ledger → Create→

Ledger Name: **OutPut VAT Under Duties Taxes & SBI Bank Under Bank A/c**

**2. Make An entry In Journal Voucher**

Particulars	Debit	Credit
Dr Output @1% Cur Bal : 0.00 Dr	2,625.00	
Dr Output Vat @4% Cur Bal : 0.00 Dr	17,600.00	
Cr Input Vat @1% Cur Bal : 0.00 Cr		2,000.00
Cr Input Vat @4% Cur Bal : 0.00 Cr		16,800.00
Cr Vat Payable Cur Bal : 1,425.00 Cr		1,425.00
<b>Narration:</b>	<b>20,225.00</b>	<b>20,225.00</b>

**3. Make an Entry in Payment Voucher (F5)**

Change Voucher Date (F2): **31-aug-2012**

Parties A/c Name : **SBI Bank**

Particular : **Vat Payable** → Amount : **1425**

Particulars	Jyoti Trading Comp 1-Aug-2012 to 31-Aug-2012	
	Assessable Value	Tax Amount
<b>Sales</b>		
<b>A. Output Tax</b>		
Output VAT @ 1%	2,62,500.00	2,625.00
Output VAT @ 4%	4,40,000.00	17,600.00
<b>Total Output Tax</b>	<b>7,02,500.00</b>	<b>20,225.00</b>
<b>Purchases</b>		
<b>B. Input Tax</b>		
Excess Input Credit Brought Forward		
Input VAT @ 1%	2,00,000.00	2,000.00
Input VAT @ 4%	4,20,000.00	16,800.00
<b>Total Input Credit</b>	<b>6,20,000.00</b>	<b>18,800.00</b>
<b>VAT Payable</b>		<b>1,425.00</b>



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER 28- FRINGE BENEFIT TAX (FBT)

#### Features of FBT in Tally

The FBT model integrated with tally takes care of all fringe benefits transactions and automatically computes the FBT amount payable to the government. The user can also view and generate various FBT chalangans, computation reports, outstanding statements and other related reports when required.

**the FBT functionally has the following features:**

- It is simply required and user-friendly.
- It is quickly and easy to set up and use.
- Allow FBT and non FBT Ledgers in the Same Voucher.
- Allow auto and manual calculation of FBT amount.
- Facilities payment of advance tax, tax on regular assessment and self assessment tax.
- Supports transaction involving interest, penalties & other.
- Generate FBT and other FBT related reports.
- Track bill wise detail, automatically calculates FBT payable and adjusts any advance tax or recoveries made and also provide flexibility to make adjustment later.
- Allow challan management and printing to ensure prompt and accurate filling of tax.
- The auto helper features prevents erroneous data input and expedites voucher entry.

**Q. M/s Coramandel Industries (p) Ltd. is a domestic company, which manufactures cement and other water proofing components. The following transactions are made such as:**

1. On 11<sup>th</sup> April, 2012 M/s Coramandel Industries (p) Ltd. reimbursed Rs. 5400/- to Mr. ASHOK (Sr. manager – sales) towards conveyance expense vide cheque no. 015479
2. 16<sup>th</sup> April 2012 Dynamic cable network submitted a bill no. (432) for Rs. 2250 towards satellite television services rendered by them. Coramandel Industries (p) Ltd. issued a cheque vide no. 015499 on the same day
3. On 20<sup>th</sup> April 2012 Coramandel Industries (p) Ltd. received a bill (vide no. 537) from Krishna petro industries for Rs. 10000 towards fuel charges for the following purpose: company cab – Rs. 4000/- an industry fuel – Rs. 6000.
4. As per the income tax act depreciation @15% is chargeable on motor car. For the purpose of fringe benefit tax, Coramandel Industries (p) Ltd. for depreciation on motor car @15% for the quarter 30<sup>th</sup> June 2012.
5. On 22<sup>nd</sup> May 2012, Coramandel Industries (p) Ltd. received Rs. 1250 from its employees towards entertainment expenses. The FBT on the recovered amount was reversed accordingly.
6. On 2<sup>nd</sup> June 2012, Coramandel Industries (p) Ltd. paid an advance of Rs. 5000 vide cheque no. 015621.
7. On 15<sup>th</sup> June 2012 Coramandel Industries (p) Ltd. paid Rs. 41872 towards FBT for the quarter ended 30 June 2012



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Solution:

1. Create Company : As Given Name –( Coramandel Industries (p) Ltd.)
2. Press F11 Key → Statutory & Taxation(F3) → Enable Fringe benefit Tax → Yes  
Set/ Alter detail → Yes
3. Enter Company FBT Assessee

**Detail :**

Enter **Pan / Income Tax No.** detail of the company

Select the assessee type as **Firm /**

**Domestic Companies**

Is surcharge applicable: **yes**

Select Assessee Category as **Other** from the **List Of Assessee Category.**

Company FBT Assesee Details	
PAN / Income - Tax Number	: AHPWK6192D
Assessee Type	: Firms/ Domestic Companies
Is Surcharge Applicable	? Yes
Assessee Category	: <b>Others</b>

### FBT SOLUTIONTRANSACTION FOR PART 1<sup>ST</sup>

- a. Create the mentioned Below Ledger

Ledger Name	Under Group	IS FBT Applicable	Type OF Duty	Default FBT Category	Opening balance
Conveyance	Indirect Exp	Yes	--	Conveyance	---
FBT Payable	Duties & tax	---	FBT	----	---
HDFC Bank	Bank A/c	---	--	---	200000

- b. Make an entry in Payment voucher (F5):

Go to gateway of tally → Accounting voucher → Payment (F5)

Enter Date : **11-apr-2012**

Account : **HDFC Bank**

Particular : **Conveyance** Amount → **5400**, Cheque No → **015479**

- c. **FBT Computation (To view the Fringe Benefit Tax Details)**

Go to **Gateway of tally** → **Display** → **Statutory Reports** → **FBT Report** → **FBT**

**Computation (DOFF).**

### FBT SOLUTIONTRANSACTION FOR PART 2<sup>nd</sup>

- a. Create the mentioned Below Ledger

Ledger Name	Under Group	IS FBT Applicable	Default FBT Category
Entertainment Expenses	Indirect Exp	Yes	Entertainment
Dynamic Cable Network	Sundry Creditor	---	----

Note: Enter the mailing detail And Tax Information of party

- b. Set F12 Configuration in Journal voucher (F7)

✓ Allow selection of FBT Category during entry → Yes

- c. Make an Entry in Journal voucher (F7):

Go to gateway of tally → Accounting voucher → Journal (F7)

Enter Date: **16-Apr-2012**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

Dr.: **Entertainment exp** amount → 2250

Cr.: **Dynamic cable network** → 2250

Specify the type of ref as new ref (432)

d. Make an entry in payment voucher (F7).

Go to gateway of tally → Accounting voucher → Payment (F5)

Enter Date: **16-apr-2012**

Account: **HDFC Bank**

Particular: **Dynamic Cable Network** Amount → **2250**, Cheque No → **015499**

e. **FBT Computation (To view the Fringe Benefit Tax Details)**

Go to **Gateway of tally** → **Display** → **Statutory Reports** → **FBT Report** → **FBT Computation (DOFF)**.

### FBT SOLUTION TRANSACTIONS FOR PART 3<sup>rd</sup>

a. Create the mentioned Below Ledger

Ledger Name	Under Group	IS FBT Applicable	Default FBT Category
Fuel charges	Direct exp	Yes	Not applicable
Krishna petro industries	Sundry creditor	---	---

#### Enter mailing detail and tax information of party

b. Set F12 Configuration (Purchase Invoice Configuration)

Go To Gateway of Tally → accounting voucher → Purchase (F9) → Press f12 key

✓ set Use Common Ledger Account For Item Allocation To → No

✓ Allow Selection Of FBT Category during entry → yes

c. Make an entry in purchase voucher (F9)

Go to Gateway of tally → Accounting voucher → Purchase Voucher (F9)

Enter Date: **20-Apr-2012**

Press alt +I key to account voucher mode

Account: **Krishna Petro Industries**

Particular: **Fuel Charges** Amount → **4000**, Select Category → repair running and maintenance of motor car

Particular: **fuel charges** amount → 4000 select category → not applicable

Bill No → **537**

**FBT Computation (To view the Fringe Benefit Tax Details)**

Go to **Gateway of tally** → **Display** → **Statutory Reports** → **FBT Report** → **FBT Computation (DOFF)**.

### FBT SOLUTION TRANSACTIONS FOR PART 4<sup>th</sup>

A. Create the mentioned Below Ledger

Ledger Name	Under Group	IS FBT Applicable	Default FBT Category	Opening balance
Motor car	Fixed assets	no	no	500000
Dep on motor car	Indirect exp	Yes	Repair, running and	---



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

			maintenance of motor car	
--	--	--	-----------------------------	--

B. Press F11 Key → Accounting Features → Use Reversing Journal & Optional Voucher → Yes

**C. Make an entry in memoranda voucher.**

Go to Gateway of Tally → Accounting voucher → Memorandum Voucher (ctrl +F10)

Change Date (F2) → 30.06.2012

Dr → Dep on motor car → Amount :25000

Cr → motor car:25000

**FBT Computation (To view the Fringe Benefit Tax Details)**

Go to Gateway of tally → Display → Statutory Reports → FBT Report → FBT Computation (DOFF).

**FBT SOLUTION TRANSACTION FOR PART 5<sup>th</sup>**

**A. Alter Journal Voucher**

Account info → voucher type → Alter → Select Journal voucher → Press enter  
NAME OF CLASS → FBT recovery → use class for FBT recovery → yes

**B. set configuration to Yes in journal voucher(F7)**

Go to gateway of tally → Accounting Voucher → Journal Voucher(F7) →

Press f12 Key → **Allow cash account in Journal** → Yes

**C. Make an entry in Journal voucher (F7) → select Class → FBT Recovery**

Change Date (F2) → 22.05.2012

Debit → HDFC bank → 1250

Credit → Entertainment → 1250

**FBT Computation (To view the Fringe Benefit Tax Details)**

Go to Gateway of tally → Display → Statutory Reports → FBT Report → FBT

**.Computation (DOFF).**

payment of FBT

Fringe benefits tax is to be paid in advance during any financial year in respect of the current fringe benefit which would be chargeable(see rules as mention in documents).

**FBT SOLUTION TRANSACTION FOR PART 6<sup>th</sup>**

**A. Make an entry in payment voucher (F5)**

Go to Gateway of tally → Accounting voucher → payment voucher (F5)

**B. change date (F2) → 2.6.2012**

**C. Account → HDFC Bank**

**D. Particular → FBT Payable → Amount → 500**

**E. Set FBT Detail as Yes**



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### Chapter-29 Backup & Restore

#### What is Backup?

in a company we maintain daily transaction and records in tally. Some time may be file lost or hard disk corrupt. So make ensure and safe data for future we need to take backup in any disk drive of hard disk or floppy drive or pen drive.

Q. Miss teena is working in tally of coca Ltd Company since 25 April 2012, Now she needs to take company backup in Drive D to save data for future. Please guide her to take necessary steps to take back in tally?

#### Solution:

1. Press **Alt+F1** Key → **Company Info** → **Select Backup**

You will see a dialog box on the screen as right side  
Fill that form as mention.

**Destination** : Type **D:\**

**Name Of Company** : **Select company From List** → **Select end of list**

**Press Enter till accept Yes.**

**Note:** you can see backup of company in Drive **D:\(TBK 009)** as Notepad format.

how to restore company?

1. Press **alt+ F1** → **restore** →

Fill up that form as mention below:

**Source** : Type **D:\**

**Name Of Company** : **select Company from List** → **select end of list**

**Press Enter till accept Yes.**

(c) Tally Solutions FZ-LLC, 1988-2006  
<http://www.tallysolutions.com>  
P: Print E: Export M: E-Mail

**Backup Companies on Disk**

Select Companies to Backup

Source : C:\Tally9 Original>Data  
Destination : D:\

Name of Company	Number
Coca Cola Lmted Comp	(10023)
<input type="checkbox"/> End of List	

Accept ?  
Yes or No

Company Backup Figure

<http://www.tallysolutions.com>  
P: Print E: Export M: E-Mail

**Restore Companies on Disk**

Select Companies to Restore

Destination : C:\Tally9 Original>Data  
Source : D:\

Name of Company	Number
Coca Cola Lmted Comp	(10023)

Accept ?  
Yes or No

company Restore 1



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER -30 USE OF SECURITY CONTROL

Tally enable to security control. Features to stop unauthorized user to access company .to provide the security in tally company we can use security control option.

Q. Miss teena is a owner of quality Ltd Company. Now she wants to create login and password as security for company. And also provide facility to data entry at time in the absence of her. Plz guide him what she should do for this.

#### Solution:

#### How To Applied Security Control In Company?

1. Open Existing (Already Made) Company.
2. Press Alt+F3 Key →Alter →Company Name →Press Enter.
3. Use Security Control →Yes  
Name : Munna  
Password : 12345 Repeat Password : 12345
4. Use Tally Audit Features →Yes  
Press Enter And Accept It.
5. Once Shut Your Company.
6. Reopen your company.
7. Press F1 key →select company →company name.

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http://www.tallysolutions.com SL. No. : BM@-2007

P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard H: Help

### Company Alteration

Ctrl + M

Name : DTI  
Mailing Name : DTI  
Address :

Statutory compliance for : India  
State : Uttar Pradesh  
PIN Code :  
Telephone No. :  
E-Mail :  
Currency Symbol : Rs.  
Maintain : Accounts with Inventory  
Financial Year from : 1-4-2012  
Books beginning from : 1-4-2012

Use Security Control : Yes  
Name of Administrator : Munna  
Password : \*\*\*\*\* Repeat : \*\*\*\*\*  
Use Tally Audit Features ? Yes

### Base Currency Information

Base Currency Symbol : Rs.  
Formal Name : Indian Rupees  
Number of Decimal Places : 2  
Is Symbol SUFFIXED to Amounts ? No  
Symbol for Decimal Portion : paise

Show Amounts in Millions  
Put a SPACE between Amount and Symbol  
Decimal Places for Printing Amounts in W

Accept ?  
Yes or No

Calculator ODBC Server Ctrl + N



**DEVELOPMENT TECHNICAL INSTITUTE  
(TALLY PRACTICAL FILE)**

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8. Enter the **name of use---**

Enter the password: \_\_\_\_\_

Q. How to provide data type of security?

Press Alt + F3 → security control → user and password

A list of users for company dialog box will show on screen:

Name of user: monu

Password: Mk

Security level data entry provide

**Q. How To Type Of Security.**

Security control → type of security → list of security control (data entry)

Go to allow the following facility option.

Display day book, balance sheet profit & loss and master

Shut your company

Next time to see open company through data enter wise

Press Alt+ F1 key → select company → name of user (data entry).

Monu

Password: Mk

You will see gate way of tally in different view as per your requirement.



## DEVELOPMENT TECHNICAL INSTITUTE (TALLY PRACTICAL FILE)

### CHAPTER -31 IMPORT OF DATA

Many times we work of multiple companies and there are some thing common Ledger in company you need to import some data such as, ledger, go down, stock items (category) etc. from one company to another company so, you can import data.

Q. Miss Teena has been running main branch Neil at Holigate Mathura since 2010 now she is going to open another branch. At Krishna Nagar in Mathura, those students have been studying at holigate branch. Some of them students have come to join at Krishna nagar branch. Miss Teena has required you to import all the ledger of holigate branch to Krishna nagar branch .kindly suggests her necessary steps to take import data.

#### SOLUTION:

1. create one company as name Neil holigate branch
2. create some student ledger as mention below:

Ledger name	Under group
Rohit	Sundry debtor
Manish	Sundry debtor
Preetesh	Sundry debtor
Sohil	Sundry debtor
Sumit	Sundry debtor

3. **Go to Display →List of Account.**
4. **Press Alt +E(to export list of Ledger).**  
A dialog box will be shown on screen.

Exporting List of Ledgers	
Language	: Default (All Languages)
Format	: XML (Data Interchange)
Output File Name	: kk.xml
Type of Masters : Ledgers	
<b>Export ?</b> Yes or No	

5. Press Backspace key→
6. Language: **Default All Language.**
7. format: **xml (data interchange)**  
Output File Name →**Kk.Xml** .  
Type Of Master →**Ledger** (You Can Select Other Things Also).

#### Create another Company

Press Alt + F3 →Create Company →**Neil Krishna Nagar Branch**

**IMPORT OF DATA** → master →

**IMPORT FILE NAME** →K K.Xml Press Enter

Treat entry → **Modify with New Data**

Import of Masters	
(Only Tally (XML) Format is Supported)	
Import File Name (XML)	: <b>kk.xml</b>
Treatment of entries already existing	: <b>Modify with New Data</b>

**Now You Can See The Entire Ledger In New Branch. (DAL)**



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*TALLY IMPORTANT COMMAND*

<i>Sr No</i>	<i>Particular</i>	<i>Command</i>
1.	To Shut Company	Alt+F1
2.	To Select Company	F1
3.	To Alter Company	Alt+F3
4.	To Change Period	Alt+F2
5.	To Delete Entry/ Ledger/Company/ Item/ anything	Alt+D
6.	To Change Date of Voucher	F2
7.	To See Day Book Report	DD
8.	To See Ledger Report	DAL
9.	To See Profit & Loss Account	P
10.	To See Balance Sheet Report	B
11.	To See Stock Register Report	S
12.	To Make any Ledger/ Items/ Anything At a Time	Alt+C
13.	To Alter Ledger/ Items/ anything	Ctrl+Enter
14.	To See Purchase Register Report	DAP
15.	To See Sale Register Report	DAS
16.	To See Purchase Bill Pending Report	DEU
17.	To See Sale Bill Pending Report	DIO
18.	To See Bill Payable Outstanding Report	DSOP
19.	To See Bill Receivable Outstanding Report	DSOR
20.	To See Godown Summary Report	DEG
21.	To See Stock Query Report	DET
22.	To See Expansions Optional Voucher Report	DXO
23.	To See The Interest Calculation Report	DSIL
24.	To See The Cost Category Report	DEC
25.	To Display Cost Center Summary Report	DSCC
26.	To Display Payroll Register Report	DPPS
27.	To See Group Wise Report	DAG
28.	To Display The Trial Balance Report	DT
29.	To display value added tax report	DOVV
30.	To display FBT payable report	DOFF
31.	To display service tax payable report	DOSS
32.	To see TCS outstanding report	DSUT
33.	To make an optional voucher entry	Ctrl +L
34.		



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Q1. Multi currency under option comes \_\_\_\_\_ Screen of F11 feature?

- A. F1
- B. F2
- C. F11
- D. F12

Q2. Data Backup menu found in?

- A. Gateway of Tally - Alt+F1
- B. Gateway of Tally - Alt+F3
- C. Gateway of Tally - Alt+F2
- D. Gateway of Tally - Alt+F12

Q3. For Detailed view of any one report which button is used?

- A. Alt+F1
- B. sdf
- C. asdf
- D. asdf

Q4. Purchase Register displays the summary of \_\_\_\_\_?

- A. item bought
- B. Item sold
- C. Item Return
- D. Item Damaged

Q5. Companies pan card number should enter in \_\_\_\_\_

- A. F11-F3
- B. F11-F2
- C. F12
- D. F11-F1

Q6. How to activate TDL in tally .ERP9?

- A. in F11-F1
- B. In F12-Accounting Configuration
- C. in F12- TDL Configure - F4- Activate
- D. In F12- Inventory Configuration -TDL Configure - F4- Activate

Q7. For Changing Period in tally which key is used?

- A. Alt+F9
- B. Alt+F6
- C. Alt+F1
- D. Alt+F2

Q8. in voucher printing print preview shown by \_\_\_\_\_?

- A. Ctrl+P
- B. Ctrl+I
- C. Alt+P
- D. Alt+I

Q9. POS invoice comes under voucher type \_\_\_\_\_?

- A. Payment
- B. Sales
- C. Purchase



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**D. Journal**

**Q10. Tally data migration possible by using \_\_\_\_\_ tool**

- A. Tally Migration Tool**
- B. Tally
- C. Tally Synchronization
- D. Tally Up gradation

**Q11. Pay Head is \_\_\_\_\_ of Payroll**

- A. Master**
- B. Voucher
- C. Unit
- D. None of them

**Q12. In Voucher Entry for automatically calculate excise on particular item \_\_\_\_\_?**

- A. Activate Excise details:y in voucher Type
- B. Activate Excise Details : Y in Stock Item
- C. Activate Excise Details : In party Ledger**
- D. All of above

**Q13. Compound Unit is creating using?**

- A. Two simple Unit**
- B. one simple & one compound unit
- C. Two Compound unit
- D. None of Them

**Q14. Contra voucher is used for \_\_\_\_\_**

- A. Bill Transaction
- B. Master creation
- C. Cash account to bank account or bank account to cash account**
- D. To view Report

**Q15. To vies purchase bill pending report?**

- A. G-D-I-P
- B. G-T
- C. G-D-P-S
- D. G-D-E-U**

**Q16. In tally support center portal you can search\_\_\_\_\_ of your area?**

- A. Hardware vendor
- B. Tally Service Partner**
- C. users
- D. None of Them

**Q17. What chalan is used to service tax payment?**

- A. TR-4
- B. TR-6**
- C. TR-5
- D. TR-1

**Q18. What required for activating Tally.Net Remote access?**

- A. Tally.Net password
- B. Tally. Net User Name & Password**



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C. Tally admin user Name & Password

D. Tally vault Password

**Q19. Paper type can be altered using \_\_\_\_?**

A. titling Button

B. 'Pre Printed' Button

C. 'Auto Column' Button

D. 'Select Printer Button'

**Q20. in F12 Configuration of accounting feature which field you to enable faster data entry**

A. Show bill wise detail

B. show ledger current balance

C. Skip Date Field In Create Mode

D. show inventory details

**Q21. In tally ERP in for importing data required format \_\_\_\_?**

a. .HTML

b. CSV

c. Xml

d. Excel

**Q22. What Ledger belongs to Real Account.....?**

A. HDFC Bank

B. Building

C. Salary

D. Ram's A/c

**Q23. What Ledger belongs to Personal Account.....?**

A. HDFC Bank

B. Building

C. Wages

D. Furniture

**Q24. What Ledger belongs to Nominal Account.....?**

A. Electrical

B. Insurance

C. Salary

D. All

**Q25. What Account belongs to Machinery Ledger .....**

A. Real Account

B. Personal Account

C. Nominal Account

D. None

**Q26. What Account belongs to Salary .....**

A. Real Account

B. Personal Account

C. Nominal Account

D. None

**Q27. What Account belongs to Ram & Sons comp .....**

A. Real Account

B. Personal Account



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- C. Nominal Account
- D. None

Q28. Computer is a .....

- A. Fixed Assets
- B. Current Assets
- C. Direct Exp
- D. Indirect Exp

Q29. Closing Stock is a .....

- A. Fixed Assets
- B. Current Assets
- C. Direct Exp
- D. Indirect Exp

Q30. Electricity bill is a .....

- A. Direct Exp
- B. Fixed Assets
- C. Current Assets
- D. Indirect Exp

Q31. What Under Group belong to Advance Salary Ledger is .....

- A. Loan and advance assets
- B. Loan and Liability
- C. Secured Loan
- D. Fixed Assets

Q32. What is correct Rule of Personal Account.....?

- A. What come in -Dr, What Goes Out- Cr
- B. Receiver -Dr ,Giver -Cr
- C. All Expenses /Loss -Dr , All Income / Gain Cr
- D. None

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